

**REVIEW OF
ORGANIZATIONAL CLEARANCE
CERTIFICATE HOLDERS -
NONPROFIT HOSPITAL ORGANIZATIONS**

**County-Assessed Properties Division
Property and Special Taxes Department
State Board of Equalization**

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PREFACE

Revenue and Taxation Code section 214 exempts property used exclusively for religious, hospital, charitable, or scientific purposes, that is owned and operated by nonprofit organizations organized and operating for these purposes. This exemption from property taxation is known as the welfare exemption.

The welfare exemption is co-administered by the State Board of Equalization (Board) and County Assessors. The Board determines if an organization is eligible for exemption and issues an Organizational Clearance Certificate (OCC) to qualifying organizations. An OCC remains valid unless revoked by the Board. The County Assessor determines whether the organization's property qualifies for the exemption, but an exemption may not be granted unless the organization holds a valid OCC.

As part of its statutory duties, the Board verifies that holders of OCC's continue to meet the requirements of section 214. The Board sends a claim form to organizations selected for this type of review. Since the change in administration of the welfare exemption, the Board has undertaken two comprehensive reviews of hospital organizations.¹ The first review was conducted in 2005 and the most recent review, the subject of this report, began in 2009. Following our 2005 review, other agencies examined nonprofit hospitals which, in part, led to the Board's review in 2009.

With respect to the prior review, the Board examined 200 hospital organizations as part of the periodic claim review process in 2005 to ensure they continued to qualify for exemption. The report, [*Review of Hospital Organizations Holding Organizational Clearance Certificates as to Qualification for the Welfare Exemption*](#), was published on May 26, 2006. The review disclosed that 15 organizations had "surplus revenues" – meaning operating revenues exceeded operating expenses by 10% or more than those expenses. Consistent with case law, Board staff concluded that operating revenues in excess of the 10 percent threshold were used for allowable purposes including debt retirement, plant and facilities expansion, and operating cost contingencies.

With respect to review by other agencies, the California State Auditor–Bureau of State Audits and the Internal Revenue Service both examined hospital organizations in 2007.

- In December 2007, the Bureau of State Audits (BSA) released Report 2007-107, [*Nonprofit Hospitals: Inconsistent Data Obscure the Economic Value of Their Benefit to Communities, and the Franchise Tax Board Could More Closely Monitor Their Tax-Exempt Status*](#). The report concluded there was no significance between the uncompensated care costs provided by nonprofit and for-profit hospitals when taken as a percentage of net patient revenues. The BSA report also discussed inconsistent methods used to calculate the economic value of community benefits in plans hospitals are required to submit by state law.

¹ Senate Bill 1062 (Stats. 2003, Ch. 471), effective January 1, 2004, amended statutory provisions to streamline the administration of the welfare exemption. It resulted in the Board issuance of Organizational Clearance Certificates to qualifying organizations.

- In December 2007, the IRS introduced changes to Form 990, requiring nonprofit hospitals to complete a new Schedule H for the 2008 tax year specifying community benefits these hospitals provide, including information regarding their charity care policies and details of for-profit joint ventures involving their executives and physicians.

With respect to our current review, the Board began a review in 2009 of nonprofit hospital organizations that were qualified for the welfare exemption. The review followed adoption of a new form, form BOE-278-H, *Supplemental Reporting Form – Organizational Clearance Certificate Holders – Nonprofit Hospital Organizations*, to be used to gather supplemental reporting information hospital organizations for 2005 through 2008. The examination included the analysis of “surplus revenues” for acceptable uses as well as collection of information as to the operations of hospital organizations. The information sought in this periodic claim review process was intended to request information similar to that requested by the IRS in its new Schedule H to Form 990, but for years prior to the effective date of that reporting. This collection of data enables the California State Legislature, the Board, the Franchise Tax Board, and other policy makers to examine the value of the community benefits offered under the current exemption for hospitals.

Board staff would like to extend our thanks to the hospital organizations for providing data during the course of our review.

EXECUTIVE SUMMARY

As part of its statutory duties in the welfare exemption, the Board verifies that holders of OCC's continue to meet the requirements of section 214. This report discusses the review and analysis of hospital organizations by Board staff in connection with qualification for the welfare exemption.

In 2009, the Board began a review of hospital organizations to ensure continued qualification for the welfare exemption; data was also collected on community benefit and charity care, bad debt expense, and care provided to Medicare, Medi-Cal and county indigent program recipients. The review encompassed 174 organizations and covered the period of 2005 through 2008.

During our review, we examined:

- California Secretary of State (SOS) information to confirm that the organization has an active status and is otherwise in good standing, and to identify if the organization had any recent amendments to its articles of incorporation.
- The organization's formative documents to confirm that the organization is organized for nonprofit hospital purposes.
- The tax exemption letters of the organization to confirm that it has tax exempt status under the appropriate section of the Internal Revenue Code and/or Revenue and Taxation Code.
- The organization's financial statements to confirm that the organization is not operated for profit, and confirm that the net earnings do not benefit any private shareholder or individual.
- The operating revenue and expenses of the organization to determine if the operating revenue, exclusive of gifts, endowments and grants-in-aid, exceeded operating expenses by an amount equivalent to ten percent of those operating expenses, resulting in "surplus revenue," which is a restriction imposed by the welfare exemption.
- The organization's use of "surplus revenue," if any, to confirm that the surplus was used for certain purposes as held by the Court of Appeals (*Rideout Hospital Foundation, Inc. v. Yuba County* (1992) 8 Cal.App.4th 214).

Upon review of the SOS information, formative documents, tax exemption letters, and financial statements we found the following:

- A total of 12 hospital organizations changed names. Board staff issued new OCCs reflecting the new names of these organizations.
(See *"Formative Documents" on page 6 of the report.*)
- A total of 21 hospital organizations either no longer claimed exemption, dissolved (ceased to exist), or merged out (merged out of existence into another organization). Board staff revoked the OCCs held by these organizations.
(See *"Formative Documents" on page 6 of the report.*)
- A total of two hospital organizations did not respond to multiple requests to complete forms BOE-278-OCC and BOE-278-H. Board staff revoked the OCCs held by these organizations.
(See *"Review of BOE-278-OCC for Hospital Organizations" on page 6 of the report.*)
- A total of 29 organizations were misclassified. Board staff discovered that these organizations holding an OCC with a "hospital" purpose did not operate an acute care facility or qualify as a hospital or outpatient/multispecialty clinic, as required for such purpose; however, the organizations did qualify under the charitable aspect of the welfare exemption. Board staff corrected the purpose from "hospital" to "charitable" and issued a Finding Sheet to the organization advising them of correction to its OCC.
(See *"Activities" on page 6 of the report.*)
- A total of 24 organizations had "surplus revenue." Board staff discovered that the surplus was used for acceptable purposes including debt retirement, expansion of plant and facilities, and reserve for operating cost contingencies.
(See *"Review of Reported Operating Revenue and Operating Expenses" on page 8 of the report.*)

This report describes the scope of the Board's review, summarizes its findings and arrays information collected in the review. It also discusses hospital reporting to other state and federal agencies.

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WELFARE EXEMPTION

GENERAL INFORMATION

The California Legislature has the authority to exempt property used exclusively for religious, hospital or charitable purposes, and owned or held in trust by nonprofit organizations operating for those purposes. This exemption from property taxation, known as the welfare exemption, was first adopted by voters as a constitutional amendment on November 7, 1944. When the Legislature enacted section 214 of the Revenue and Taxation Code to implement the Constitutional provision, a fourth purpose, scientific, was added to the three mentioned in the Constitution.¹ Section 214 et seq. contain statutory provisions pertaining to the welfare exemption.

The State Board of Equalization's guidance on the welfare exemption is set forth in Assessors' Handbook Section 267, *Welfare, Church, and Religious Exemptions* (AH 267) (<http://www.boe.ca.gov/proptaxes/pdf/ah267.pdf>). Also, information is available in Publication 149, *Property Tax Welfare Exemption* (<http://www.boe.ca.gov/proptaxes/pdf/pub149.pdf>).

HOSPITAL PURPOSE

Section 214 provides that the welfare exemption is available for property used exclusively for religious, hospital, scientific, or charitable purposes owned and operated by organizations that are organized and operated exclusively for those purposes. AH 267 includes information on what constitutes a hospital purpose. The following is an excerpt from Chapter 1 of AH 267:

Hospital, as it is used in the welfare exemption, has been defined by the California Supreme Court as follows:

A hospital is primarily a service organization. It serves three groups: the patients, its doctors, and the public. It furnishes a place where the patient, whether poor or rich, can be treated under ideal conditions. It makes available room, special diet, X-Ray, laboratory, surgery, and a multitude of other services and equipment now available through the advances of medical science. Essential to the administration of these techniques is the corps of highly-trained nurses and student nurses who are on duty twenty-four hours per day. In the large hospitals there are the interns and residents whose presence makes it possible for the hospital to do a better job. In addition, the hospital...must have administration to see that its services function properly and are coordinated, and that patients are received and cared for regardless of the hour or the patient's condition. Nothing can be left to chance because a slip may mean a life or many lives. These facilities also stand ready to serve the community in times of epidemic or disaster.²

¹ All section references refer to Revenue and Taxation Code sections unless otherwise noted.

² *Cedars of Lebanon v. County of Los Angeles* (1950) 35 Cal.2d 729, 746.

Property may also be considered exclusively used for hospital purposes if it is owned and operated by a qualifying nonprofit organization and if it is exclusively used to provide support services for the hospital. Some examples of support services to hospitals include purchasing, food service, laundry, collections, or waste disposal. Outpatient clinics referred to in section 214.9 are considered within the scope of the *hospital* purpose of section 214.³ Section 214.9 includes outpatient clinics of two types, a clinic that provides psychiatric services for emotionally disturbed children, and a nonprofit multispecialty clinic. Section 214.9 does not provide a definition of a nonprofit multispecialty clinic, but it specifies that it be such a clinic of the type described in subdivision (l) of 1206 of the Health and Safety Code:

- A clinic operated by a nonprofit corporation exempt with the Internal Revenue Service under 501(c)(3) of the Internal Revenue Code,
- Which conducts medical research and health education and provides health care to its patients,
- Through a group of 40 or more physicians and surgeons,
- Who are independent contractors,
- Representing not less than 10 board-certified specialties, and
- Not less than two-thirds of whom practice on a full-time basis at the clinic.

ADMINISTRATION OF THE WELFARE EXEMPTION

The welfare exemption is co-administered by the State Board of Equalization (Board) and County Assessors. The Board is responsible for determining whether the *organization* itself is eligible for the exemption. The county assessor is responsible for determining whether the *property* of a qualifying organization qualifies for exemption based on the property's use; claims for the welfare exemption must be filed annually with the county assessor.

As part of the Board's role, Board staff reviews claims for organizational clearance certificates to determine if the organization is organized and operated exclusively for one or more qualifying purposes, and otherwise meets the requirements of section 214. Upon the Board's determination that an organization qualifies, it issues an *Organizational Clearance Certificate for Welfare or Veterans' Organization Exemption* (OCC), which remains valid until the Board determines that the organization no longer meets the requirements. The holding of an OCC demonstrates that the organization meets the qualifications for exemption. A county assessor may not grant a welfare exemption on an organization's property unless the organization holds a valid OCC issued by the Board.

³ See discussion on multispecialty clinics in AH 267, Chapter 3.

ORGANIZATIONAL REQUIREMENTS

In brief, an organization must meet the following organizational requirements:

- It must be organized and operated for exempt purposes (religious, hospital, scientific, or charitable) in accordance with section 214(a).
- It must not be organized or operated for profit in accordance with section 214(a)(1).
- It must have a valid tax exempt status letter from the Internal Revenue Service or Franchise Tax Board in accordance with section 214.8. Tax exemption must be under section 501(c)(3) of the Internal Revenue Code, or section 23701(d) of the Revenue and Taxation Code.
- The organization's net earnings must not benefit any private shareholder or individual (section 214(a)(2)).
- The organization's formative document must contain acceptable irrevocable dedication and dissolution clauses as provided by sections 214(a)(6), 214.01, and Property Tax Rule 143. Property is to be irrevocable dedicated to one or more of the exempt purposes of section 214; and upon dissolution property is to be distributed to an organization exclusively organized and operated for such purposes.

USE REQUIREMENTS

In brief, in order to be eligible for the welfare exemption, a qualifying organization's property:

- Must be used exclusively for religious, hospital, scientific, or charitable purposes (section 214(a)).
- Must be used for the actual operation of the exempt activity and the amount of property must not exceed what is reasonably necessary to accomplish the exempt purpose (section 214(a)(3)).
- Cannot be used or operated to benefit any private person through the distribution of profits, payment of excessive charges or compensation, or the more advantageous pursuit of their business or profession (section 214(a)(4)).
- Cannot be used for fraternal, lodge, or social club purposes except where such use is clearly incidental to a primary religious, hospital, scientific, or charitable purpose (section 214(a)(5)).

A qualifying organization's property may be exempted fully or partially depending on the portion of the property used for qualifying purposes and activities.

VERIFICATION OF CONTINUED ELIGIBILITY FOR ORGANIZATIONAL CLEARANCE CERTIFICATE

As part of its statutory duties, the Board may conduct an audit or verification of an organization to determine if the organization continues to meet the requirements of section 214. In regard to this duty, the Board requires organizations holding an OCC to file claim form BOE-278-OCC, *Verification for Continued Eligibility of Organizational Clearance Certificate – Welfare and*

Veterans' Organization Exemption. Form BOE-278-OCC applies to all organizations holding an OCC and must be completed and filed when requested by the Board in order for an organization to maintain its OCC.

Board staff reviews information provided on form BOE-278-OCC and the organization's formative documents, tax exemption letters, financial statements, and activities to ensure that organizational requirements for the welfare exemption continue to be met. Board staff also reviews California Secretary of State (SOS) information to confirm active status of the organization and identify amendments to formative documents. All organizations holding an OCC are subject to review by the Board.

REVIEW OF HOSPITAL ORGANIZATIONS

GENERAL INFORMATION

Form BOE-278-H, *Supplemental Reporting Form – Organizational Clearance Certificate Holders – Nonprofit Hospital Organizations*, was adopted by the Board on April 15, 2009, to be used by hospital organizations to gather supplemental information on the organization and operations of nonprofit hospitals for the four year period 2005 through 2008. In 2009, Board staff began a review of all organizations holding an OCC with a "hospital" purpose to ensure continued eligibility and to collect information necessary to obtain an understanding of their organization and operations. Holders of an OCC with a "hospital" purpose were requested to file form BOE-278-OCC and form BOE-278-H.⁴

- On May 4, 2009, Board staff sent form BOE-278-OCC and form BOE-278-H to "hospital" organizations with names beginning with letters A through L and those found to have "surplus revenue" in the last review.⁵
- On July 20, 2009, Board staff sent form BOE-278-OCC and form BOE-278-H to organizations with names beginning with letters M through Z.

The Board's review encompassed 174 hospital organizations (***Exhibit A***). Of the 174, 32 of these organizations identified ownership and operation of one or more outpatient clinics, child psychiatric service clinics and/or multispecialty clinics, of which these organizations filed welfare exemption claims for the January 1, 2009 lien date (***Exhibit B***).

Board staff reviewed each organization's formative documents, tax exempt status, financial statements and activities to ensure continued eligibility for exemption. Additionally, as part of the requirements for exemption, section 214 (a)(1) specifies the organization may not be organized or operated for profit. It provides that a hospital shall not be deemed to be organized or operated for profit, if, during the immediately preceding fiscal year, operating revenue, exclusive of gifts, endowments and grants-in-aid, did not exceed operating expenses by an amount equivalent to ten percent of those operating expenses. When revenue exceeds this ten percent threshold, the excess is defined as "surplus revenue." Earning surplus revenue is not a bright line test for disqualification for the welfare exemption. A hospital may earn surplus revenue and still qualify for exemption, provided that it meets the requirements in section 214, subdivision (a)(1) through (a)(5), and the revenue is used for such purposes as debt retirement, expansion of plant and facilities, or reserve for operating contingencies.⁶ To ensure compliance with the provisions of section 214(a)(1), Board staff identified organizations that had "surplus revenue" and determined if the surplus was used for acceptable purposes.

⁴ These forms are available on the Board's website at <http://www.boe.ca.gov/proptaxes/hospitals.htm>.

⁵ The prior review, published in a report dated May 26, 2006, resulted in 15 organizations with "surplus revenue"; surplus revenue is defined later in this section.

⁶ *Rideout Hospital Foundation, Inc. v. Yuba County* (1992) 8 Cal.App.4th 214.

REVIEW OF BOE-278-OCC FOR HOSPITAL ORGANIZATIONS

This section provides information on Board staff's review of formative documents, tax exempt status, and activities. A total of 21 OCC's were revoked for organizations that no longer exist, no longer own or operate hospital property, or no longer seek exemption (*Exhibit C*). Additionally, two OCC's were revoked for organizations that did not respond to multiple requests to complete forms BOE-278-OCC and BOE-278-H (*Exhibit C*).

FORMATIVE DOCUMENTS

Board staff reviewed California Secretary of State (SOS) information to determine if the organization had an active status and was otherwise in good standing, and to identify if the organization had any recent amendments to its articles of incorporation not submitted to the Board. Review of SOS information disclosed that amendments had been made to some organization's articles of incorporation, and also disclosed mergers and dissolutions.

In cases where Article amendments had been made that were not in Board records, Board staff requested the organization submit a copy of the amendment and/or restated articles in order to verify that the irrevocable dedication and dissolution clause language continued to meet the requirements for the welfare exemption. If an amendment and/or restated article identified a name change, Board staff issued a new OCC reflecting the new name. Board staff issued a total of 12 new OCC's reflecting new names of organizations (*Exhibit D*).

Board staff revoked OCCs for those organizations that merged out or ceased to exist (dissolution); revocation was effective for the fiscal year that corresponded to the lien date following the date of merger or dissolution.⁷

TAX EXEMPT STATUS

Staff verified the organization's current tax exempt status with the Internal Revenue Service (IRS) under Internal Revenue Code section 501(c)(3), and/or with the Franchise Tax Board (FTB) under Revenue and Taxation Code section 23701d. Board staff found that all organizations under review that were active with the California SOS also had current IRS and/or FTB tax exempt status.

ACTIVITIES

Activities of the organizations were reviewed to ensure that activities remain consistent with the "hospital" purpose. During the review of the activities, staff discovered that some organizations holding an OCC with a "hospital" purpose did not operate an acute care facility or qualify as a hospital or outpatient/multispecialty clinic, as required for such purpose; however, the organizations did qualify under the charitable aspect of the welfare exemption. There were 29 organizations where the qualifying purpose of the OCC was corrected from "hospital" to "charitable" (*Exhibit E*).

⁷ In the case of a merger where an organization merged into another organization holding an OCC, the property remains eligible for exemption under the surviving organization's OCC.

REVIEW AND ANALYSIS OF BOE-278-H

Form BOE-278-H, *Supplemental Reporting Form-Organizational Clearance Certificate Holders Nonprofit Hospital Organizations*, was developed and designed to gather supplemental information on the organization and operation of nonprofit hospitals, to identify those hospitals with surplus revenue, and to provide detailed information on the uses of the surplus revenue. In addition, hospitals provide certain benefits to the communities in which they serve, such as, charity care (free or discounted health services) to persons meeting criteria for financial assistance and are thereby deemed unable to pay for all or a portion of the services. Legislation has passed in recent years requiring certain nonprofit hospitals to report on its operations and how it serves the communities by reporting community benefits, to increase public awareness of the availability of charity care, and to standardize its billing and collection practices. The Board review encompassed examination of the charity care and community benefits requirements, and bad debt expense and collection policies for California hospitals.

ANALYSIS OF OPERATING REVENUE AND OPERATING EXPENSES

Reporting Requirements

On form BOE-278-H, each hospital organization reported operating revenue, operating expenses, and net operating income (operating revenue minus operating expenses), and identified whether it had "surplus revenue" for any of the four years under review. Surplus revenue is net operating revenue, exclusive of gifts, endowments and grants-in-aid, which exceed operating expenses by the amount equivalent to ten percent of those operating expenses. If the hospital reported surplus revenue, the organization identified whether surplus revenue was used for debt retirement, plant and facility expansion or reserve for operating contingencies and listed the amounts expended for each use for the four year period.⁸ Also, if surplus revenue was used for plant and facility expansion, documentation on such projects was submitted.

Additionally, form BOE-278-H requested organizations to identify the source of the reported operating revenue and operating expense as either IRS Form 990 or other; *Exhibit F* lists the basis of reporting and whether the organization is a fiscal year end or calendar year end filer. The basis of reporting varied among organizations with approximately 50 percent based on Form 990 reporting; with the remaining based on financial statement reporting and Office of Statewide Health Planning and Development (OSHDP) reporting.⁹

OSHDP has established a uniform accounting and reporting system required to be implemented by all California hospitals; guidelines are published in *Accounting and Reporting Manual for California Hospitals*.¹⁰ There are some distinct accounting differences for hospitals between

⁸ As previously discussed a hospital may earn surplus revenue and still qualify for the welfare exemption if surplus revenue is used for debt retirement, expansion of plant and facilities or reserve for operating contingencies as held by the California Court of Appeals. (*Rideout Hospital Foundation, Inc. v. Yuba County* (1992) 8 Cal.App.4th 214.)

⁹ The Office of Statewide Health Planning and Development (OSHDP) is part of the California Health and Human Services Agency.

¹⁰ The manual can be accessed at <http://www.oshpd.ca.gov/HID/Products/Hospitals/AnnFinanData/Manuals/index.html> on OSHDP's website.

generally accepted accounting principals (GAAP) for financial statement reporting and OSHPD Financial Disclosure reporting in how revenue and expenses are reported. Per GAAP, bad debts are reported as an operating expense; per OSHPD, bad debt is not treated as an expense but rather it is considered a deduction from revenue. Per OSHPD reporting requirements, the difference between gross patient revenue (charges based at full established rates) and amounts received from patients or third-party payers for services performed are reported as deductions from revenue. Deductions from revenue include: provision for bad debts, contractual adjustments, and disproportionate share payments for Medi-Cal (SB 855), charity – Hill Burton, charity – other restricted donations and subsidies for indigent care, and all other deductions from revenue which reduce gross patient revenue.¹¹ Another variance is that operating expenses for all controlled subsidiaries and joint ventures are categorized as operating expenses in the audited financial statements; for OSHPD reporting, these expenses are not reported. Form 990 reporting is discussed in a separate section of this report.

Review of Reported Operating Revenue and Operating Expenses

Board staff verified the reported revenue and expense figures through reconciliation of financial statements or IRS tax form reporting. Board staff analyzed the reported operating revenue and operating expenses of all the hospital organizations over the four-year period of 2005 through 2008 to determine if any organization had surplus revenue. As previously discussed, surplus revenue results when operating revenue exceeds operating expenses by more than ten percent of those expenses. Board staff calculated net operating income and ten percent of operating expenses for each organization under review to determine the amount of surplus revenue, if any. **Exhibit F** provides a comprehensive listing of each organization's operating revenue and operating expenses, and Board staff's calculations to arrive at amounts of surplus revenue for each of the years under review.

The analysis disclosed that 24 organizations had surplus revenue in at least one year from 2005 through 2008, those organizations are listed in **Exhibit G**. Based on the analysis, the percentage by which net operating expenses exceed ten percent of operating expenses ranged from less than one percent to 165 percent.

Use of Surplus Revenue

With respect to the 24 organizations determined to have surplus revenue, Board staff reviewed information submitted as to each organization's use of surplus revenue to ensure compliance with section 214(a)(1). Board staff's analysis disclosed that surplus revenue was or is being used for one or more purposes specified by the Court of Appeal, including debt retirement, plant and facility expansion, and operating contingencies.¹² Overall, the 24 organizations had significant construction projects of new hospitals (inpatient and outpatient facilities), medical office buildings, expansion of existing facilities, and other related facilities; costs that well exceed surplus revenue. **Exhibit H** is a listing of the 24 hospital organizations with surplus revenue, which identifies the amount of surplus

¹¹ These terms are defined in OSHPD's Glossary of Hospital Financial Data Items included in OSHPD's manual.

¹² *Rideout Hospital Foundation, Inc. v. Yuba County* (1992) 8 Cal.App.4th 214.

revenue for each year of the four-year period being reviewed and the total amount the organization expended for purposes specified by the Court of Appeal for the same four-year period. **Exhibit I** details the amounts expended by each organization for each purpose from 2005 through 2008.

Many hospital organizations are building new facilities or expanding existing facilities to meet the needs of the community. In addition, some hospitals need to be replaced or existing facilities upgraded in order to meet compliance standards of California's Seismic Safety Act.¹³ During our review, we found that many organizations expending funds for plant and facility expansion indicated some construction costs on existing facilities resulting from compliance with seismic retrofitting requirements. **Exhibit J** identifies amounts expended for all the uses of surplus revenue, debt retirement, plant and facility expansion projects and operating contingencies. Additionally, it provides a description of major construction projects for each organization.

REVIEW OF OTHER REPORTED INFORMATION

IRS Form 990

The IRS began a study of nonprofit hospitals in 2006; the study was conducted so the IRS could better understand nonprofit hospitals and their community benefit and executive compensation practices and reporting. The community benefit standard is the legal standard for determining whether a nonprofit hospital is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. Hospitals described in section 501(c)(3) may pay no more than reasonable compensation to their executives.

In 2008, IRS Form 990 was redesigned to consist of an 11 page, 11-part core form that must be completed by all organizations that file Form 990 and schedules to be completed by those organizations that satisfy the applicable requirements for each schedule. Schedule H was developed for hospital organizations. For purposes of Schedule H, a "hospital" is a facility that is, or is required to be licensed, registered, or similarly recognized by a state as a hospital. This includes a hospital operated through a disregarded entity or a joint venture treated as a partnership.

For 2008, hospital organizations were required to complete Part V, *Facility Information*, of Schedule H, but completion of Parts I, II, III, IV and VI, was optional. Additionally, beginning in 2008, the IRS added a prior year's section on the Part I summary section of the core form for comparison purposes. Beginning with tax year 2009, hospital organizations were required to complete all parts of Schedule H; Schedule H requires extensive reporting in areas of charity care and community benefits, bad debt, Medicare, collection practices and joint ventures. Form 990 filings are due the 15th day of the 5th month after the organization's accounting period ends (May 15 for calendar-year filers); two 3-month extensions are available. Organizations with a fiscal year that ends in a month other than December 31 use the form from the previous year. For example, if an organization's fiscal year ends June 30, 2008, it would use IRS Form 990 labeled 2007, and complete the section at the top of the page identifying the fiscal year beginning and ending dates.

¹³ See "Seismic Requirements for Hospitals and OSHPD's Role" at the end of this section of the report.

Page 1, Part 1 *Summary* of Form IRS Form 990, provides a general summary of more detailed information reported elsewhere on the core form and the source is referenced after each line's description. The summary is divided into four categories: Activities & Governance, Revenue, Expenses, and Net Assets & Fund Balances. With respect to the revenue and expenses sections, the IRS explains that program services are primarily those that form the basis of an organization's exemption from tax, primarily those activities that further the organization's exempt purposes. For hospital organizations, program service revenue includes income earned by the organization from its primary activities including Medicare/Medicaid¹⁴ payments and fees, and contracts from government agencies. For 2005 through 2007, Form 990, Part 1, line 2 is total program service revenue which includes Medicare and Medicaid payments, and government fees and contracts. For 2008, program service revenue is listed on line 9. Likewise, for 2005 through 2007, total expenses are listed on line 17. For 2008, total expenses are listed on line 18.

As part of the review, Board staff examined each organization's Form 990 reporting for 2005 through 2008. ***Exhibit K*** is a listing of the Program Service Revenue and Expenses from IRS Form 990 for reporting hospitals; it serves to provide a comparison among California hospital organizations holding an OCC. The figures presented are for the fiscal years corresponding to the organization's fiscal year end. As previously indicated, if the organization's fiscal year ends June 30, 2008, IRS Form 990 labeled 2007 was used.

Community Benefit and Charity Care Requirements for Hospitals

Senate Bill 697 (Stats. 1994, ch. 812) added Part 1.98 (commencing with section 449.10) to Division 1 of the Health and Safety Code; it initiated a new process for California non-profit hospital organizations. The bill provided that non-profit hospital organizations are required to conduct a community needs assessment, develop a community benefit plan in consultation with the community evaluating the health needs of the community serviced by the hospital, prioritize those needs, develop a plan for addressing the needs, assign an economic value to the benefits provided, and annually submit a copy of its plan to OSHPD.

Assembly Bill 774 (Stats. 2006, ch. 755) added Article 3 to Chapter 2 of Part 2 of Division 107 of the Health and Safety Code establishing Hospital Fair Pricing Policies for California hospitals, effective January 1, 2007. It requires each licensed general acute care hospital, psychiatric acute hospital, and special hospital to increase public awareness of the availability of charity care, payment discounts, and government-sponsored health insurance; and standardize its billing and collections procedures. SB 350 (Stats. 2007, ch. 347), effective January 1, 2008, amended portions of the Health and Safety Code that relate to hospital charity care and discount payment policies. In

¹⁴ Medicaid is a jointly funded, Federal-State health insurance program for low-income and needy people. It covers children, the aged, blind, and/or disabled and other people who are eligible to receive federally assisted income maintenance payments. See "*Care Provided to Medicare, Medi-Cal and County Indigent Program Recipients*" on page 12 for further discussion on Medicaid.

accordance with the statutory provisions established by these bills, each hospital must submit a copy of its charity care and discount payment policies to OSHPD.

Community Benefit Plan

The Hospital Community Benefit Program is a result of SB 697 (Stats. 1994, ch. 812). In SB 697, the legislature stated that "nonprofit hospitals assume a social obligation to provide community benefits in the public interest" in exchange for their tax-exempt status. A "community benefit plan" means the written document prepared for annual submission to OSHPD that shall include, but not be limited to, a description of the activities the hospital has undertaken in order to address identified community needs within its mission and financial capacity, and the process by which the hospital developed the plan in consultation with the community.

Beginning January 1, 1996, each hospital in California is to annually submit its community benefit plan to OSHPD no later than 150 days after the hospital's fiscal year end. For purposes of reporting the community benefit program to OSHPD, "hospital" is defined to mean a private nonprofit acute care facility and owned by a corporation that has been determined to be exempt from taxation under the United States Internal Revenue Code. "Hospital" does not mean (1) hospitals that are dedicated to serving children that do not receive direct payment for services to any patient; and (2) small and rural hospitals as defined in the Health and Safety Code section 124840. Therefore, some hospital organizations do not have a community benefit plan since they are not subject to such requirement. The law requires that plans filed by hospitals be made available to the public by OSHPD. Community benefit plans are not online but are available upon request. A list of organizations required to file a community benefit plan is available on OSHPD's website at <http://www.oshpd.ca.gov/HID/SubmitData/CommunityBenefit>.

As part of the review of form BOE-278-H, Board staff identified each hospital organization, holding an OCC, that filed its community benefit plan with OSHPD. *Exhibit L* is a list of organizations that submitted its community benefit plan and the date of the plan. A list of small and rural hospitals holding an OCC which are not required to file a community benefit plan is provided in *Exhibit M*.

Charity Care

AB 774 (Stats. 2006, ch. 755) describes full charity care as medical care and services provided to the patient when the patient is not expected to pay any amount for provided services if the hospital determines that the patient is unable to pay for that care. Many hospitals use the term "charity care" to describe full charity care or free hospital care. The term "discount payment" describes a situation where the hospital has determined that the patient does not qualify for full charity care (free care) but is eligible for a discount and is expected to pay only a part of the bill.

A patient qualifying for discount payment is not expected to pay more than the amount paid by Medicare, Medi-Cal, Healthy Families, or other government-sponsored health programs, whichever is greater. Other commonly used terms to describe this discount include "partial charity care," "financial discount," "sliding fee schedule" and "reduced payment plan." Charity care does not include bad debt or uncollectible charges that the hospital recorded as revenue but wrote off due to

failure to pay by patients, or the cost of providing such care to such patients; the difference between the cost of care provided under Medi-Cal or other means-tested government programs or under Medicare and the revenue derived there from; or contractual adjustments with any third-party payers.

Beginning January 1, 2007, each hospital is required to maintain understandable written policies for charity care (free care) and discount payments (partial charity care), clearly stated eligibility criteria and procedures for those policies, a description of the review process, and written policies for debt collection practices and procedures. The law includes specific criteria that each hospital must adopt regarding eligibility determination, hospital billing practices, and debt collection procedures. OSHPD is required to collect from each hospital a copy of its charity care (free care) policy, discount payment (partial charity care) policy, eligibility procedures for those policies, review process, and application form; and make this information available to the public. The initial submission date to OSHPD was January 1, 2008, as adopted by the regulatory process. After the initial reporting cycle in 2008, information must be submitted at least every other year on January 1 or whenever a significant change is made.

In addition to providing information on community benefit plans, **Exhibit L** identifies organizations that submitted a copy of its charity care or discount payment policy, as requested on form BOE-278-H, and the dates of such policies. The exhibit also includes the cost of charity care provided by reporting organizations and the method used to estimate the cost of care provided. The methods used by organizations to estimate the cost of charity care provided include IRS Form 990 Schedule H, Catholic Health Association guidelines, cost to charge ratio, or another method available to the organization that most closely estimates the cost.

Bad Debt Expense and Collection Information for Medical Care Provided

Bad debts result when a patient who has been determined to have the financial capacity to pay for healthcare services is unwilling to pay. A hospital may write off an account as bad debt because the party in debt, although determined able to pay, refuses to pay. New information may be discovered during the collection process that reveals a patient was eligible for charity care, and therefore the bad debt should be reclassified as charity care. As per OSHPD, provisions were created to estimate the amount of uncompensated care that is considered a deduction from revenue on OSHPD's Hospital Annual Financial Disclosure Report.

Exhibit N reports the total bad debt expense for uninsured and underinsured patients for the years 2005 through 2008. **Exhibit O** contains information on whether the hospital organizations use a collection agency for debt collection of unpaid medical services. It also contains the number of delinquent accounts, the debt amount owed, and the total amount collected on the delinquent accounts for reporting organizations for 2007 and 2008. **Exhibit P** contains information on liens for each organization; the exhibit identifies the number of delinquent accounts, the number of liens on delinquent accounts, the percentage of liens on delinquent accounts in relation to the total number of delinquent accounts, the total dollar amount of liens collected and the total dollar amount expended to collect on the liens.

Care Provided to Medicare, Medi-Cal and County Indigent Program Recipients

Hospital organizations provide medical care to patients having Medicare, Medi-Cal, or other forms of subsidies. Medicare is health insurance for people age 65 or older, under age 65 with certain disabilities, and any age with End-Stage Renal Disease (ESRD)-(permanent kidney failure requiring dialysis or kidney transplant). Medi-Cal is California's Medicaid program. This is a public health insurance program that provides needed health care services for low-income individuals including families with children, seniors, persons with disabilities, foster care, pregnant women, and low income people with specific diseases such as tuberculosis, breast cancer or HIV/AIDS. Medi-Cal is financed equally by the State and federal government. Medi-Cal sends payments directly to the health care providers. Under California law, the state's 58 counties are the "providers of last resort" for health services to low-income uninsured adults with no other source of care.

Per OSHPD annual financial disclosure guidelines, the difference between billings at full established rates and amounts received from third-party payers under formal contract agreements are considered contractual adjustments and a reduction to revenue by the providing hospital. In 1991, California enacted legislation, Senate Bill 855, to establish the Medi-Cal Disproportionate Share Hospital Program (DSH). The program generated new federal funding to supplement general Medi-Cal payments to hospitals that treat the greatest numbers of Medi-Cal and other uninsured low-income patients. DSH payments are reported as a separate line item in OSHPD's annual financial disclosure reports by hospitals and help to offset the amount of contractual adjustments for care provided to Medicare, Medi-Cal or county indigent program recipients.

As part of the review, Board staff obtained information on whether the organization provided medical care to Medicare, Medi-Cal, or county indigent program recipients and if so, the amounts of "contractual adjustments" and amounts received by the organization for care to such patients. **Exhibit Q** lists the amounts of contractual adjustments, amounts received for care and cost of care for medical care provided to Medicare, Medi-Cal and county indigent program recipients as reported on form BOE-278-H for 2005 through 2008.

In order to provide a more comprehensive understanding of contractual adjustments, Board staff compiled information from each organization's financial reporting to OSHPD to identify amounts of contractual adjustments for the payer categories - Medicare and Medi-Cal traditional care and managed care.¹⁵ The Medicare traditional category includes patients covered under the Social Security Amendments of 1965 and the managed care category includes patients who are covered by a managed care plan funded by Medicare. For Medi-Cal, the traditional category includes patients who are qualified as needy under state laws and managed care includes patients covered by a managed care plan funded by Medi-Cal. **Exhibit R** lists the amounts of contractual adjustments for the separate years of 2007 and 2008 broken down by Medicare - Traditional, Medicare – Managed Care, Medi-Cal - Traditional, Medi-Cal Managed Care, DSH payments, and County Indigent Program Recipients Combined Traditional and Managed Care, as reported to OSHPD. Additionally the exhibit includes each hospital's fiscal year end and the number of licensed beds for each

¹⁵ A payer category is defined by OSHPD as the third-party or individual responsible for the predominate portion of a patient's bill.

hospital. The exhibit is divided into single location OCC holders and multiple location OCC holders by year for 2007 and 2008; the facility name as reported to OSHPD is listed as well as the organization name corresponding to the OCC holder if different than the facility name.

Other Medical Care Provided for Which Discounted Payments are Received

Hospitals provide care to a variety of patients other than Medicare, Medi-Cal or county indigent program recipients for which the full established rates are discounted based upon the patients' ability to pay. Discount payments are received from patients for care when the hospital determines that the patient does not qualify for full charity care (free care). Under AB 774, a qualifying patient would not be expected to pay more than the amount paid by Medicare, Medi-Cal, Healthy Families, or other government-sponsored health programs, whichever is greater. *Exhibit S* is a listing of those hospitals reporting the amount of discount payments received from patients for care other than Medicare, Medi-Cal or county indigent program recipients, the charge prior to the discount and the cost of the care; however, most organizations use a cost to charge ratio methodology to estimate the costs. The OCC holder uses a method deemed to most accurately reflect the costs.

SEISMIC REQUIREMENTS FOR HOSPITALS AND OSHPD'S ROLE

As a result of seismic requirements, many hospitals have had major construction and plant expansion projects spanning many years. OSHPD, Facilities Development Division (FDD), oversees hospitals as far as meeting state seismic requirements and for compliance reporting. OSHPD works closely with California hospitals to ensure that the facilities can withstand a major earthquake or other type of disaster.¹⁶ OSHPD's FDD HAZUS Reassessment Program is a voluntary program to re-evaluate the seismic risk of hospital buildings classified as Structural Performance Category 1 (SPC-1).¹⁷ These buildings are considered hazardous and most at risk of collapse in the event of an earthquake and must be retrofitted, replaced or removed from providing acute care services by 2013.

In 1973, the Legislature passed the Alfred E. Alquist Hospital Seismic Safety Act (Seismic Safety Act), following the 1971 Sylmar earthquake, to require California hospitals be designed and constructed to withstand a major earthquake and remain operational immediately after the earthquake. The Seismic Safety Act was amended following the 1994 Northridge earthquake and tightened the building standards California hospitals must meet and requires hospitals to evaluate and rate their buildings using standards developed by OSHPD to determine the building's ability to withstand a major earthquake. In 2007, section 130061.5 was added to the Health and Safety Code to authorize city or county hospitals or hospitals that meet strict financial hardship criteria to receive

¹⁶ Further information as to the history of the Seismic Safety Act and its requirements is available in a publication issued by the Office of Statewide Health Planning & Development (OSHPD), titled *California's Hospital Seismic Safety law, Its History, Implementation, & Progress*. This publication may be accessed on OSHPD's website using the following link: http://www.oshpd.ca.gov/FDD/seismic_compliance/SB1953/SeismicReport.pdf.

¹⁷ HAZUS, Hazards U.S., is a state of the art methodology to reassess the seismic risk of SPC-1 buildings.

a seven year extension from the 2013 seismic safety deadline and instead require the hospitals to replace those buildings by January 1, 2020.¹⁸

Senate Bill 1661 (Stats. 2006, ch. 679) required all general acute care hospitals that have SPC-1 buildings to report to OSHPD by June 30, 2009, on the status of their compliance with the seismic safety deadlines. This information was necessary for the legislature to understand the level of compliance being achieved by California's hospitals, the potential impact to Californian's access to health care and whether a need existed to address the issues, if any, with a statewide policy solution. The ultimate goal is that Californian's will have safer hospital buildings without jeopardizing their access to health care.

Senate Bill 499 (Stats. 2009, ch. 601) allows OSHPD to revise regulations relative to HAZUS and for nonstructural performance deadlines on an "emergency" basis. It also allows hospitals that submitted a SPC-1 building to OSHPD by the June 30, 2009 deadline to be eligible for a possible two-year construction extension from 2013 to 2015. The bill makes substantial changes to the information that hospitals must report regarding their SPC-1 buildings and changed the reporting deadline to November 1, 2010 (instead of June 30, 2011), and annually thereafter.

¹⁸ This section was added by SB 306 (Stats. 2007, ch. 642). A list and status of hospitals applying for the 2020 extension is maintained by OSHPD and can be accessed at <http://www.oshpd.ca.gov/HID/SB306/ApplicationStatus.pdf>.

RESULTS OF REVIEW

Board staff's review resulted in the determination that organizations holding an OCC with a "hospital" purpose, that currently operate a hospital, continue to meet the requirements for the welfare exemption as set forth in section 214 et seq. Staff found that these organizations are properly organized and operated for hospital purposes, have valid tax exemption status with the IRS or FTB, earnings do not benefit any private shareholder or individual, and the organizations' formative documents contain acceptable irrevocable dedication and dissolution clause language.

Board staff found that 24 of the 174 organizations examined had operating revenue that exceeded operating expenses by ten percent or more of those expenses (surplus revenue), as defined by section 214(a)(1). However, these organizations were not disqualified from exemption because surplus revenue was or is being used for at least one or more acceptable purposes specified by the Court of Appeal, including debt retirement, plant and facility expansion, and operating contingencies.¹⁹ Overall, the organizations with surplus revenue had significant construction projects, new hospitals or expansion of existing facilities, with expenses that well exceeded surplus revenue.

Board staff also discovered other issues that were addressed during our review of these organizations. Specifically, we found:

- A total of 10 hospital organizations changed names. Board staff issued new OCCs reflecting the new names of these organizations.
- A total of 21 hospital organizations are either no longer seeking exemption, dissolved (ceased to exist), or merged out (merged out of existence into another organization). Board staff revoked the OCCs held by these organizations.
- A total of two hospital organizations did not respond to multiple requests to complete forms BOE-278-OCC and BOE-278-H. Board staff revoked the OCCs held by these organizations.
- A total of 29 organizations were misclassified. Board Staff discovered that these organizations holding an OCC with a "hospital" purpose did not operate an acute care facility or qualify as a hospital or outpatient/multispecialty clinic, as required for such purpose; however, the organizations did qualify under the charitable aspect of the welfare exemption. Board staff issued a Finding Sheet to the organizations advising them of the purpose correction to its OCC from "hospital" to "charitable."

Board staff's collection of data resulted in an increased understanding of hospital operations and required reporting to other state and federal agencies. California hospitals must adhere to financial and community benefit/charity care reporting to OSHPD and all nonprofit hospitals must file Form 990 and Schedule H with the Internal Revenue Service.

Although Board staff discovered hospitals with surplus revenue, we found that the organizations continue to qualify for the welfare exemption and an Organizational Clearance Certificate.

¹⁹ *Rideout Hospital Foundation, Inc. v. Yuba County* (1992) 8 Cal.App.4th 214.

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Exhibit A
List of Organizations Included in Review

Organization Name	OCC No.	Organization Name	OCC No.
Adventist Health Clearlake Hospital, Inc.	160	Community Memorial Hospital of San Buenaventura	3212
Adventist Health System/West	164	Coronado Hospital Foundation	3466
Alta Bates Summit Medical Center	385	Dameron Hospital Association	3677
Anaheim Memorial Medical Center	579	Daniel Freeman Hospitals, Incorporated	3684
Banner Health	1027	Dos Palos Memorial Hospital, Inc.	3924
Barlow Respiratory Hospital	1040	Downey Regional Medical Center-Hospital, Inc.	3930
Barton Healthcare System	1051	East Bay Perinatal Center	5779
Betty Ford Center at Eisenhower, The	1275	Eden Medical Center	4106
Beverly Community Hospital Association	1277	Eisenhower Medical Center	4133
Biggs Gridley Memorial Hospital	1329	El Camino Hospital	4141
California Pacific Medical Center	1824	Emanuel Medical Center, Inc.	4214
Catholic Healthcare West	14974	Enloe Medical Center	4247
Cedars-Sinai Medical Center	2254	Family Health Centers of San Diego, Inc.	4503
Central California Foundation for Health	2365	Feather River Hospital	4586
Central Valley General Hospital	14320	Foothill Hospital-Morris L. Johnston Memorial	5079
Children's Hospital & Research Center at Oakland	2605	French Hospital Medical Center	5219
Children's Hospital at Mission	2603	Fresno Community Hospital and Medical Center	5230
Children's Hospital Central California	15091	Gardens Regional Hospital and Medical Center, Inc.	15948
Children's Hospital of Los Angeles	2607	Glendale Adventist Medical Center	5482
Children's Hospital of Orange County	2609	Glenn Medical Center, Inc.	20139
Chinese Hospital Association	2659	Goleta Valley Cottage Hospital	15566
Citrus Valley Medical Center, Inc.	2906	Good Samaritan Hospital	6257
City of Hope National Medical Center	2919	Good Samaritan Medical Office Building, Inc.	5573
Collis P. and Howard Huntington Memorial Hospital Trust	3046	Grossmont Hospital Corporation	5762
Colusa Regional Medical Center	15124	Guidance Center, The	16040
Community Health Group	3179	Hanford Community Hospital	5831
Community Hospital of Long Beach	16032	Hayward Sisters Hospital	5916
Community Hospital of San Bernardino	3186	Henry Mayo Newhall Memorial Hospital	5998
Community Hospital of the Monterey Peninsula	3187	Hoag Memorial Hospital Presbyterian	6105
Community Hospitals of Central California	3189	Hospia Foundation	6234

Exhibit A
List of Organizations Included in Review

Organization Name	OCC No.	Organization Name	OCC No.
John Muir Health	6813	O'Connor Hospital	18250
Kaiser Foundation Health Plan, Inc.	6891	Ojai Valley Community Hospital, a California corporation	14476
Kaiser Foundation Hospitals	6892	Orange Coast Memorial Medical Center	18381
Livingston Community Health Services	7417	Oroville Hospital	9379
Lodi Memorial Hospital Association, Inc.	7429	Orthopaedic Hospital	9383
Loma Linda University Adventist Health Sciences Center	163	Pacific Clinics	9447
Loma Linda University Anesthesiology Medical Group, Inc.	7446	Pacific Family Health, Inc.	5235
		Palo Alto Medical Foundation for Health Care, Research and Education	9560
Loma Linda University Behavioral Medicine Center, Inc.	7447	Paradise Valley Hospital	9592
Loma Linda University Cardiology Medical Group, Inc.	7448		
Loma Linda University Gynecology & Obstetrics Medical Group, Inc.	7452	Parkview Community Hospital Medical Center	9632
Loma Linda University Medical Center	7455	Pasadena Hospital Association, Ltd.	9656
Loma Linda University Physicians Medical Group, Inc.	7460	Pomona Valley Hospital Medical Center	9955
Loma Linda University Surgery Medical Group, Inc.	7464	Presbyterian Intercommunity Hospital, Inc.	10020
Loma Linda University Urology Medical Group, Inc.	7465	Prime Infusion Network	10062
Long Beach Memorial Medical Center	7493	Providence Health System-Southern California	11777
Madera Community Hospital	7728	Queen of the Valley Hospital of Napa, California	10197
Marin General Hospital	7848	Rady Children's Hospital - San Diego	2602
Mark Twain St. Joseph's Healthcare Corp.	15154	Redlands Community Hospital	10363
Marshall Medical Center	7908	Redwood Memorial Hospital of Fortuna	10401
Medical Center Magnetic Imaging, LLC	18294	Rideout Memorial Hospital	10499
Memorial Hospital Association	8025	Ridgecrest Regional Hospital	10502
Memorial Hospital Los Banos	8027	Saddleback Memorial Medical Center	19989
Methodist Hospital of Southern California	8133	Saint Agnes Medical Center	12138
Mills-Peninsula Health Services	8234	Saint Francis Memorial Hospital	12202
Mission Hospital Regional Medical Center	8280	Saint John's Hospital and Health Center	12241
Montebello Community Health Services, Inc.	8354	Saint Louise Regional Hospital	18249
Northbay Health Advantage	9015	San Antonio Community Hospital	10849
Northbay Healthcare Corporation	9016	San Fernando Community Hospital	10992
Northbay Healthcare Group	9017	San Joaquin Community Hospital	11120
Novato Community Hospital	9107	Santa Barbara Cottage Hospital	11229

Exhibit A
List of Organizations Included in Review

Organization Name	OCC No.	Organization Name	OCC No.
Santa Rosa Memorial Hospital	11338	St. Luke's Hospital	12275
Santa Teresita Medical Center, Inc.	11341	St. Mary Medical Center	12293
Santa Ynez Valley Cottage Hospital Inc.	15565	Sutter Amador Hospital	12534
Scripps Health	11403	Sutter Coast Hospital	12537
Selma Community Hospital, Inc.	11458	Sutter Delta Medical Center	12542
Seton Medical Center	16089	Sutter East Bay Medical Foundation	384
Sharp Chula Vista Medical Center	11563	Sutter Gould Medical Foundation	16088
Sharp Coronado Hospital and Healthcare Center	11565	Sutter Health	12543
Sharp Healthcare	10942	Sutter Health Sacramento Sierra Region	15735
Sharp Memorial Hospital	11568	Sutter Lakeside Hospital	12547
Sherman Oaks Health System	11630	Sutter Maternity and Surgery Center of Santa Cruz	12548
Shriners Hospitals for Children	11661	Sutter Medical Center of Santa Rosa	12549
Sierra Family Medical Clinic, Inc.	11687	Sutter Medical Center, Castro Valley	12551
Sierra Hospital Foundation	11695	Sutter Medical Foundation	12550
Sierra Nevada Memorial-Miners Hospitals, Inc.	11706	Sutter North Medical Foundation	15050
Simi Valley Hospital Association	11743	Sutter Solano Medical Center	12552
Siskiyou Hospital, Inc.	11754	Sutter Tracy Community Hospital	12554
Sisters of Charity of Leavenworth Health System, Inc.	11765	Sutter Visiting Nurse Association And Hospice	13544
Sonora Community Hospital	11922	Torrance Memorial Hospital Medical Center	12812
Southern Monterey County Memorial Hospital	12072	Ukiah Adventist Hospital	13027
		University of Southern California Kenneth Norris Jr. Cancer Hospital	13234
SRM Alliance Hospital Services	12137	Valley Presbyterian Hospital	13348
St. Helena Hospital	12216	Verdugo Hills Hospital	13419
St. Joseph Health System	12258	Victor Valley Community Hospital	13448
St. Joseph Hospital of Eureka	12260	Vista Hill Foundation	13567
St. Joseph Hospital of Orange	12261	White Memorial Medical Center	13895
St. Jude Hospital	12270	Willits Hospital, Inc.	13933
St. Jude Hospital Yorba Linda	12271		

Exhibit B

List of OCC Holders with Outpatient Clinics

(Clinics Providing Psychiatric Services to Children or Multispecialty Clinics Described in Health and Safety Code Section 1206 subdivision (I))

OCC No.	Organization Name	Multispecialty Clinics (Y/N)	No. of Outpatient Clinics
1824	California Pacific Medical Center	Y	1
2365	Central California Foundation for Health	Y	2
2605	Children's Hospital & Research Center at Oakland	Y	11
2609	Children's Hospital of Orange County	Y	5
2659	Chinese Hospital Association	Y	3
15124	Colusa Regional Medical Center	Y	4
3212	Community Memorial Hospital of San Buenaventura	Y	9
5831	Hanford Community Hospital	Y	3
5916	Hayward Sisters Hospital	Y	3
6891	Kaiser Foundation Health Plan, Inc.	Y	42
6892	Kaiser Foundation Hospitals	Y	20
7429	Lodi Memorial Hospital Association, Inc.	Y	12
8133	Methodist Hospital of Southern California	Y	1
9379	Oroville Hospital	Y	17
9383	Orthopaedic Hospital	Y	14
9560	Palo Alto Medical Foundation for Health Care, Research and Education	Y	42
9955	Pomona Valley Hospital Medical Center	Y	4
11777	Providence Health System-Southern California	Y	3
10197	Queen of the Valley Hospital of Napa, California	Y	3
2602	Rady Children's Hospital - San Diego	Y	35
10401	Redwood Memorial Hospital of Fortuna	Y	1
12241	Saint John's Hospital and Health Center	Y	15
11403	Scripps Health	Y	19
10942	Sharp Healthcare	Y	23
11754	Siskiyou Hospital, Inc.	Y	2
12260	St. Joseph Hospital of Eureka	Y	2
12261	St. Joseph Hospital of Orange	Y	3
12271	St. Jude Hospital Yorba Linda	Y	21
384	Sutter East Bay Medical Foundation	Y	6
15735	Sutter Health Sacramento Sierra Region	Y	1
12550	Sutter Medical Foundation	Y	26
15050	Sutter North Medical Foundation	Y	7

Exhibit C
List of Revoked Organizational Clearance Certificates

Organization Name	OCC No.	Reason for Revocation	Fiscal Year of Revocation
Anaheim Memorial Medical Center	579	Property sold to for profit entity 7/1/09	10-11
Daniel Freeman Hospitals, Incorporated	3684	No response	09-10
French Hospital Medical Center	5219	No response; corporation dissolved 9/23/08	09-10
Hospia Foundation	6234	Merged out 12/29/08	09-10
Loma Linda University Gynecology & Obstetrics Medical Group, Inc.	7452	No longer seeking welfare exemption	07-08
Loma Linda University Surgery Medical Group, Inc.	7464	No longer seeking welfare exemption	09-10
Memorial Hospital Los Banos	8027	Merged out 9/1/09	10-11
Ojai Valley Community Hospital, a California corporation	14476	Merged out 6/30/06	07-08
Pacific Family Health, Inc.	5235	No longer seeking welfare exemption	09-10
Paradise Valley Hospital	9592	Property sold to for profit entity 3/1/07	08-09
Prime Infusion Network	10062	No response	09-10
Selma Community Hospital, Inc.	11458	Merged out 12/30/10	11-12
Sherman Oaks Health System	11630	No longer seeking exemption	09-10
St. Luke's Hospital	12275	Merged out 1/1/07	08-09
Sutter Amador Hospital	12534	Merged out 10/1/09	10-11
Sutter Delta Medical Center	12542	Merged out 1/1/10	10-11
Sutter Lakeside Hospital	12547	Merged out 1/1/10	10-11
Sutter Maternity and Surgery Center of Santa Cruz	12548	Merged out 5/1/09	10-11
Sutter Medical Center of Santa Rosa	12549	Merged out 1/1/10	10-11
Sutter North Medical Foundation	15050	Merged out 11/1/09	10-11
Sutter Solano Medical Center	12552	Merged out 10/1/09	10-11
Sutter Tracy Community Hospital	12554	Merged out 9/1/09	10-11
University of Southern California Kenneth Norris Jr.	13234	Corporation dissolved 4/15/09	10-11

Exhibit D
List of Organizations with Name Changes

Organization's Prior Name	Organization's New Name	OCC No.	Effective Date
Alta Bates Summit Medical Center	Sutter East Bay Hospitals	385	6/1/09
California Pacific Medical Center	Sutter West Bay Hospitals	1824	6/1/09
Catholic Healthcare West	Dignity Health	14974	1/17/12
Children's Hospital of Los Angeles	Childrens Hospital Los Angeles	2607	2/11/03
Community Memorial Hospital of San Buenaventura	Community Memorial Health System	3212	11/15/05
Memorial Hospital Association	Sutter Central Valley Hospitals	8025	9/2/09
Novato Community Hospital	Sutter Marin	9107	7/1/07
Queen of the Valley Hospital of Napa, California	Queen of the Valley Medical Center	10197	10/13/06
Saint John's Hospital and Health Center	Saint John's Health Center	12241	3/23/10
Sierra Nevada Memorial-Miners Hospitals, Inc.	Sierra Nevada Memorial-Miners Hospital	11706	2/20/96
Simi Valley Hospital Association	Simi Valley Hospital & Health Care Services	11743	3/4/92
Torrance Memorial Hospital Medical Center	Torrance Memorial Medical Center	12812	12/1/89

Exhibit E

List of Organizations with Organizational Clearance Certificate Purpose Corrected from "Hospital" to "Charitable"

Organization Name	OCC No.
Adventist Health System/West	164
Collis P. and Howard Huntington Memorial Hospital Trust	3046
Community Health Group	3179
Community Hospitals of Central California	3189
Coronado Hospital Foundation	3466
Dos Palos Memorial Hospital, Inc.	3924
East Bay Perinatal Center	5779
Family Health Centers of San Diego, Inc.	4503
Good Samaritan Medical Office Building, Inc.	5573
Guidance Center, The	16040
Livingston Community Health Services	7417
Loma Linda University Adventist Health Sciences Center	163
Loma Linda University Anesthesiology Medical Group	7446
Loma Linda University Cardiology Medical Group, Inc.	7448
Loma Linda University Physicians Medical Group, Inc.	7460
Loma Linda University Urology Medical Group, Inc.	7465
Medical Center Magnetic Imaging, LLC	18294
Montebello Community Health Services, Inc.	8354
Northbay Health Advantage	9015
Northbay Healthcare Corporation	9016
Pacific Clinics	9447
Santa Teresita Medical Center, Inc.	11341
Sierra Family Medical Clinic, Inc.	11687
Sierra Hospital Foundation	11695
Sisters of Charity of Leavenworth Health System, Inc.	11765
St. Joseph Health System	12258
Sutter Health	12543
Sutter Visiting Nurse Association and Hospice	13544
Vista Hill Foundation	13567

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2005 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
160	Adventist Health Clearlake Hospital, Inc		N	43,149,935	45,310,790	(2,160,855)	4,531,079	0	
385	Alta Bates Summit Medical Center		Y	824,384,314	798,736,527	25,647,787	79,873,653	0	
1027	Banner Health		Y	2,438,113,390	2,355,422,658	82,690,732	235,542,266	0	
1040	Barlow Respiratory Hospital	8/31	Y	35,134,183	31,571,978	3,562,205	3,157,198	405,007	12.83%
1051	Barton Healthcare System		Y	106,591,259	97,718,476	8,872,783	9,771,848	0	
1275	Betty Ford Center at Eisenhower, The	6/30	N	25,871,686	28,549,773	(2,678,087)	2,854,977	0	
1277	Beverly Community Hospital Association		Y	81,951,569	95,355,119	(13,403,550)	9,535,512	0	
1329	Biggs Gridley Memorial Hospital	6/30	Y	13,427,717	15,331,315	(1,903,598)	1,533,132	0	
1824	California Pacific Medical Center		Y	836,127,429	768,138,954	67,988,475	76,813,895	0	
14974	Catholic Healthcare West	6/30	Y	4,709,213,397	4,624,685,908	84,527,489	462,468,591	0	
2254	Cedars-Sinai Medical Center	6/30	N	1,487,768,000	1,497,923,000	(10,155,000)	149,792,300	0	
2365	Central California Foundation for Health		Y	54,142,502	52,294,300	1,848,202	5,229,430	0	
14320	Central Valley General Hospital		N	52,397,090	47,830,859	4,566,231	4,783,086	0	
2605	Children's Hospital & Research Center at Oakland		N	310,453,693	313,631,648	(3,177,955)	31,363,165	0	
2603	Children's Hospital at Mission	6/30	Y	35,046,265	33,453,728	1,592,537	3,345,373	0	
15091	Children's Hospital Central California	8/30	N	274,034,980	265,606,673	8,428,307	26,560,667	0	
2607	Children's Hospital of Los Angeles	6/30	N	326,242,000	377,102,000	(50,860,000)	37,710,200	0	
2609	Children's Hospital of Orange County	6/30	Y	323,154,769	314,366,266	8,788,503	31,436,627	0	
2659	Chinese Hospital Association		Y	61,787,814	54,633,971	7,153,843	5,463,397	1,690,446	30.94%
2906	Citrus Valley Medical Center, Inc.		Y	255,168,000	248,865,000	6,303,000	24,886,500	0	
2919	City of Hope National Medical Center	9/30	Y	333,168,061	300,967,648	32,200,413	30,096,765	2,103,648	6.99%
15124	Colusa Regional Medical Center	3/31	Y	13,579,877	13,541,755	38,122	1,354,176	0	
16032	Community Hospital of Long Beach	6/30	Y	47,365,056	47,560,998	(195,942)	4,756,100	0	
3186	Community Hospital of San Bernardino	6/30	N	129,643,929	129,286,184	357,745	12,928,618	0	
3187	Community Hospital of the Monterey Peninsula		N	340,860,498	318,564,600	22,295,898	31,856,460	0	
3212	Community Memorial Hospital of San Buenaventura		N	206,110,927	208,519,461	(2,408,534)	20,851,946	0	
3677	Dameron Hospital Association		Y	134,381,678	136,151,319	(1,769,641)	13,615,132	0	
3930	Downey Regional Medical Center-Hospital, Inc.	6/30	Y	146,277,927	152,958,294	(6,680,367)	15,295,829	0	
4106	Eden Medical Center		Y	256,673,404	263,298,647	(6,625,243)	26,329,865	0	
4133	Eisenhower Medical Center	6/30	N	278,622,000	288,806,000	(10,184,000)	28,880,600	0	
4141	El Camino Hospital	6/30	Y	300,089,803	272,697,925	27,391,878	27,269,793	122,085	0.45%
4214	Emanuel Medical Center, Inc.	1/31	Y	132,465,495	134,137,324	(1,671,829)	13,413,732	0	
4247	Enloe Medical Center	6/30	Y	248,996,325	245,364,393	3,631,932	24,536,439	0	
4586	Feather River Hospital		N	83,862,855	81,593,254	2,269,601	8,159,325	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2005 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
5079	Foothill Hospital-Morris L. Johnston Memorial		Y	51,165,344	49,233,103	1,932,241	4,923,310	0	
5230	Fresno Community Hospital and Medical Center	8/31	N	593,505,000	604,765,000	(11,260,000)	60,476,500	0	
15948	Gardens Regional Hospital and Medical Center, Inc.		Y	35,440,548	35,890,720	(450,172)	3,589,072	0	
5482	Glendale Adventist Medical Center		N	225,876,630	222,263,463	3,613,167	22,226,346	0	
20139	Glenn Medical Center, Inc.	6/30	Y			0	0	0	
15566	Goleta Valley Cottage Hospital		Y	40,547,908	35,680,706	4,867,202	3,568,071	1,299,131	36.41%
6257	Good Samaritan Hospital	8/31	Y	226,168,673	236,754,755	(10,586,082)	23,675,476	0	
5762	Grossmont Hospital Corporation	9/30	Y	334,226,820	334,588,441	(361,621)	33,458,844	0	
5831	Hanford Community Hospital		N	78,206,189	76,962,268	1,243,921	7,696,227	0	
5916	Hayward Sisters Hospital	9/30	N	95,084,971	95,271,218	(186,247)	9,527,122	0	
5998	Henry Mayo Newhall Memorial Hospital	9/30	Y	127,712,968	127,646,906	66,062	12,764,691	0	
6105	Hoag Memorial Hospital Presbyterian	8/31	N	525,472,226	481,499,453	43,972,773	48,149,945	0	
6813	John Muir Health		Y	852,216,238	810,487,748	41,728,490	81,048,775	0	
6891	Kaiser Foundation Health Plan, Inc.		Y	23,978,192,903	23,943,841,190	34,351,713	2,394,384,119	0	
6892	Kaiser Foundation Hospitals		Y	9,808,747,981	9,109,027,715	699,720,266	910,902,772	0	
7429	Lodi Memorial Hospital Association, Inc.		N	102,604,002	95,022,846	7,581,156	9,502,285	0	
7447	Loma Linda University Behavioral Medicine Center, Inc.		Y	23,663,300	29,215,345	(5,552,045)	2,921,535	0	
7455	Loma Linda University Medical Center		Y	780,282,746	742,894,827	37,387,919	74,289,483	0	
7493	Long Beach Memorial Medical Center	6/30	Y	638,067,413	583,523,265	54,544,148	58,352,327	0	
7728	Madera Community Hospital	6/30	Y	59,104,232	57,742,861	1,361,371	5,774,286	0	
7848	Marin General Hospital		Y	252,243,612	242,554,165	9,689,447	24,255,417	0	
15154	Mark Twain St. Joseph's Healthcare Corp.	6/30	N	40,091,000	36,562,000	3,529,000	3,656,200	0	
7908	Marshall Medical Center	10/31	Y	112,888,198	108,703,210	4,184,988	10,870,321	0	
8025	Memorial Hospital Association		Y	406,930,915	346,690,255	60,240,660	34,669,026	25,571,634	73.76%
8027	Memorial Hospital Los Banos		Y	39,132,077	43,489,673	(4,357,596)	4,348,967	0	
8133	Methodist Hospital of Southern California		Y	189,231,000	181,353,000	7,878,000	18,135,300	0	
8234	Mills-Peninsula Health Services		Y	359,934,178	321,468,124	38,466,054	32,146,812	6,319,242	19.66%
8280	Mission Hospital Regional Medical Center	6/30	Y	275,546,000	256,173,000	19,373,000	25,617,300	0	
9017	Northbay Healthcare Group		Y	219,459,458	214,359,691	5,099,767	21,435,969	0	
9107	Novato Community Hospital (Sutter Marin)		Y	63,977,556	54,777,931	9,199,625	5,477,793	3,721,832	67.94%
18250	O'Connor Hospital	6/30	N	227,330,612	218,693,414	8,637,198	21,869,341	0	
18381	Orange Coast Memorial Medical Center	6/30	Y	130,165,095	125,342,141	4,822,954	12,534,214	0	
9379	Oroville Hospital	11/30	Y	90,088,279	89,760,843	327,436	8,976,084	0	
9383	Orthopaedic Hospital	10/31	Y	38,316,772	40,580,685	(2,263,913)	4,058,069	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2005 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
9560	Palo Alto Medical Foundation for Health Care, Research and Education		Y	658,667,204	597,490,029	61,177,175	59,749,003	1,428,172	2.39%
9632	Parkview Community Hospital Medical Center		Y	97,117,532	101,722,687	(4,605,155)	10,172,269	0	
9656	Pasadena Hospital Association, Ltd.		Y	372,653,473	363,761,529	8,891,944	36,376,153	0	
9955	Pomona Valley Hospital Medical Center		N	297,537,739	287,853,394	9,684,345	28,785,339	0	
10020	Presbyterian Intercommunity Hospital, Inc.	9/30	N	267,023,190	234,687,330	32,335,860	23,468,733	8,867,127	37.78%
11777	Providence Health System-Southern California		Y	561,450,184	554,260,779	7,189,405	55,426,078	0	
10197	Queen of the Valley Hospital of Napa, California	6/30	N	198,781,000	183,331,000	15,450,000	18,333,100	0	
2602	Rady Children's Hospital - San Diego	6/30	N	336,822,000	338,685,000	(1,863,000)	33,868,500	0	
10363	Redlands Community Hospital	9/30	Y	159,060,890	156,575,138	2,485,752	15,657,514	0	
10401	Redwood Memorial Hospital of Fortuna	6/30	N	26,323,000	25,461,000	862,000	2,546,100	0	
10499	Rideout Memorial Hospital	6/30	Y	192,777,244	183,767,598	9,009,646	18,376,760	0	
10502	Ridgecrest Regional Hospital	1/31	Y	41,567,850	37,839,215	3,728,635	3,783,922	0	
19989	Saddleback Memorial Medical Center	6/30	Y	260,949,485	244,850,907	16,098,578	24,485,091	0	
12138	Saint Agnes Medical Center	6/30	N	326,051,000	312,997,000	13,054,000	31,299,700	0	
12202	Saint Francis Memorial Hospital	6/30	N	146,608,580	142,318,444	4,290,136	14,231,844	0	
12241	Saint John's Hospital and Health Center	5/31	Y	194,549,225	223,456,601	(28,907,376)	22,345,660	0	
18249	Saint Louise Regional Hospital	6/30	N	69,607,515	69,608,956	(1,441)	6,960,896	0	
10849	San Antonio Community Hospital		N	239,379,616	215,911,149	23,468,467	21,591,115	1,877,352	8.70%
10992	San Fernando Community Hospital	6/30	Y	46,550,378	48,491,852	(1,941,474)	4,849,185	0	
11120	San Joaquin Community Hospital		N	105,346,291	110,176,208	(4,829,917)	11,017,621	0	
11229	Santa Barbara Cottage Hospital		Y	305,628,152	263,495,672	42,132,480	26,349,567	15,782,913	59.90%
11338	Santa Rosa Memorial Hospital	6/30	Y	292,895,000	277,328,000	15,567,000	27,732,800	0	
15565	Santa Ynez Valley Cottage Hospital Inc.		Y	9,844,141	9,169,083	675,058	916,908	0	
11403	Scripps Health	9/30	Y	1,395,790,925	1,334,568,213	61,222,712	133,456,821	0	
16089	Seton Medical Center	6/30	N	259,238,147	255,746,824	3,491,323	25,574,682	0	
11563	Sharp Chula Vista Medical Center	9/30	Y	175,248,993	174,958,961	290,032	17,495,896	0	
11565	Sharp Coronado Hospital and Healthcare Center	9/30	Y	49,786,240	50,469,382	(683,142)	5,046,938	0	
10942	Sharp Healthcare	9/30	Y	712,998,737	730,723,726	(17,724,989)	73,072,373	0	
11568	Sharp Memorial Hospital	9/30	Y	514,529,978	472,642,641	41,887,337	47,264,264	0	
11661	Shriners Hospitals for Children		Y		515,054,000	(515,054,000)	51,505,400	0	
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	6/30	N	89,182,745	85,679,723	3,503,022	8,567,972	0	
11743	Simi Valley Hospital Association		N	79,199,686	80,367,023	(1,167,337)	8,036,702	0	
11754	Siskiyou Hospital, Inc.		Y	33,760,320	33,940,978	(180,658)	3,394,098	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2005 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
11922	Sonora Community Hospital		N	97,624,331	99,091,573	(1,467,242)	9,909,157	0	
12072	Southern Monterey County Memorial Hospital	9/30	N	42,041,325	43,482,134	(1,440,809)	4,348,213	0	
12137	SRM Alliance Hospital Services	6/30	N	65,965,000	65,456,000	509,000	6,545,600	0	
12216	St. Helena Hospital		N	102,113,624	103,423,437	(1,309,813)	10,342,344	0	
12260	St. Joseph Hospital of Eureka	6/30	N	131,622,000	130,366,000	1,256,000	13,036,600	0	
12261	St. Joseph Hospital of Orange	6/30	N	425,405,719	392,757,000	32,648,719	39,275,700	0	
12270	St. Jude Hospital	6/30	N	323,908,016	281,672,545	42,235,471	28,167,255	14,068,216	49.95%
12271	St. Jude Hospital Yorba Linda	6/30	N	244,301,000	246,448,000	(2,147,000)	24,644,800	0	
12293	St. Mary Medical Center	6/30	N	152,920,000	147,106,000	5,814,000	14,710,600	0	
12534	Sutter Amador Hospital		Y	52,405,199	54,437,116	(2,031,917)	5,443,712	0	
12537	Sutter Coast Hospital		Y	56,190,914	53,869,340	2,321,574	5,386,934	0	
12542	Sutter Delta Medical Center		Y	113,111,362	105,246,619	7,864,743	10,524,662	0	
384	Sutter East Bay Medical Foundation		Y	3,935,869	8,590,974	(4,655,105)	859,097	0	
16088	Sutter Gould Medical Foundation		Y	203,460,315	200,747,517	2,712,798	20,074,752	0	
15735	Sutter Health Sacramento Sierra Region		Y	1,120,873,198	1,005,079,817	115,793,381	100,507,982	15,285,399	15.21%
12547	Sutter Lakeside Hospital		Y	61,261,058	62,224,047	(962,989)	6,222,405	0	
12548	Sutter Maternity and Surgery Center of Santa Cruz		Y	39,331,718	32,778,747	6,552,971	3,277,875	3,275,096	99.92%
12549	Sutter Medical Center of Santa Rosa		Y	167,868,739	175,634,580	(7,765,841)	17,563,458	0	
12551	Sutter Medical Center, Castro Valley		Y	Organization not in operation until 2008				0	
12550	Sutter Medical Foundation		Y	285,437,534	294,617,314	(9,179,780)	29,461,731	0	
15050	Sutter North Medical Foundation		Y	52,135,009	53,467,535	(1,332,526)	5,346,754	0	
12552	Sutter Solano Medical Center		Y	97,077,979	94,873,120	2,204,859	9,487,312	0	
12554	Sutter Tracy Community Hospital		Y	88,012,816	73,374,086	14,638,730	7,337,409	7,301,321	99.51%
12812	Torrance Memorial Hospital Medical Center		Y	344,136,835	317,840,425	26,296,410	31,784,043	0	
13027	Ukiah Adventist Hospital		N	50,460,969	49,382,929	1,078,040	4,938,293	0	
13348	Valley Presbyterian Hospital	10/31	N	134,875,076	143,425,090	(8,550,014)	14,342,509	0	
13419	Verdugo Hills Hospital		Y	73,066,918	72,978,100	88,818	7,297,810	0	
13448	Victor Valley Community Hospital	9/30	Y	46,596,197	53,238,840	(6,642,643)	5,323,884	0	
13895	White Memorial Medical Center		Y	196,234,054	205,564,305	(9,330,251)	20,556,431	0	
13933	Willits Hospital, Inc.		N	26,807,820	24,494,068	2,313,752	2,449,407	0	

Exhibit F

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OCC No.	Organization Name	2006 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
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		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
160	Adventist Health Clearlake Hospital, Inc		N	47,148,667	49,202,635	(2,053,968)	4,920,264	0	
385	Alta Bates Summit Medical Center		Y	928,363,068	862,056,022	66,307,046	86,205,602	0	
1027	Banner Health		Y	2,560,105,557	2,447,516,733	112,588,824	244,751,673	0	
1040	Barlow Respiratory Hospital	8/31	Y	34,508,802	30,565,808	3,942,994	3,056,581	886,413	29.00%
1051	Barton Healthcare System		Y	103,149,537	96,991,355	6,158,182	9,699,136	0	
1275	Betty Ford Center at Eisenhower, The	6/30	N	26,607,960	29,465,069	(2,857,109)	2,946,507	0	
1277	Beverly Community Hospital Association		Y	88,300,977	100,980,799	(12,679,822)	10,098,080	0	
1329	Biggs Gridley Memorial Hospital	6/30	Y	14,113,002	14,823,762	(710,760)	1,482,376	0	
1824	California Pacific Medical Center		Y	879,842,314	775,300,912	104,541,402	77,530,091	27,011,311	34.84%
14974	Catholic Healthcare West	6/30	Y	5,106,159,796	4,940,242,754	165,917,042	494,024,275	0	
2254	Cedars-Sinai Medical Center	6/30	N	1,635,417,000	1,615,343,000	20,074,000	161,534,300	0	
2365	Central California Foundation for Health		Y	56,097,183	54,350,253	1,746,930	5,435,025	0	
14320	Central Valley General Hospital		N	70,966,992	61,771,816	9,195,176	6,177,182	3,017,994	48.86%
2605	Children's Hospital & Research Center at Oakland		N	329,361,283	351,117,018	(21,755,735)	35,111,702	0	
2603	Children's Hospital at Mission	6/30	Y	43,978,835	40,608,876	3,369,959	4,060,888	0	
15091	Children's Hospital Central California	8/30	N	303,091,480	282,674,382	20,417,098	28,267,438	0	
2607	Children's Hospital of Los Angeles	6/30	N	351,251,000	420,565,000	(69,314,000)	42,056,500	0	
2609	Children's Hospital of Orange County	6/30	Y	343,304,390	324,644,257	18,660,133	32,464,426	0	
2659	Chinese Hospital Association		Y	73,492,284	63,893,438	9,598,846	6,389,344	3,209,502	50.23%
2906	Citrus Valley Medical Center, Inc.		Y	267,050,000	266,629,000	421,000	26,662,900	0	
2919	City of Hope National Medical Center	9/30	Y	388,533,426	362,027,767	26,505,659	36,202,777	0	
15124	Colusa Regional Medical Center	3/31	Y	15,056,075	14,122,736	933,339	1,412,274	0	
16032	Community Hospital of Long Beach	6/30	Y	51,559,362	52,640,156	(1,080,794)	5,264,016	0	
3186	Community Hospital of San Bernardino	6/30	N	134,460,518	138,002,299	(3,541,781)	13,800,230	0	
3187	Community Hospital of the Monterey Peninsula		N	371,680,563	349,439,579	22,240,984	34,943,958	0	
3212	Community Memorial Hospital of San Buenaventura		N	228,513,167	223,918,025	4,595,142	22,391,803	0	
3677	Dameron Hospital Association		Y	149,791,653	142,028,490	7,763,163	14,202,849	0	
3930	Downey Regional Medical Center-Hospital, Inc.	6/30	Y	172,303,187	164,994,495	7,308,692	16,499,450	0	
4106	Eden Medical Center		Y	255,494,906	257,239,975	(1,745,069)	25,723,998	0	
4133	Eisenhower Medical Center	6/30	N	313,106,000	307,512,000	5,594,000	30,751,200	0	
4141	El Camino Hospital	6/30	Y	346,097,334	314,355,221	31,742,113	31,435,522	306,591	0.98%
4214	Emanuel Medical Center, Inc.	1/31	Y	135,303,029	141,400,560	(6,097,531)	14,140,056	0	
4247	Enloe Medical Center	6/30	Y	271,431,732	264,275,693	7,156,039	26,427,569	0	
4586	Feather River Hospital		N	94,410,083	91,903,261	2,506,822	9,190,326	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2006 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
5079	Foothill Hospital-Morris L. Johnston Memorial		Y	54,665,599	53,760,851	904,748	5,376,085	0	
5230	Fresno Community Hospital and Medical Center	8/31	N	620,956,000	635,116,000	(14,160,000)	63,511,600	0	
15948	Gardens Regional Hospital and Medical Center, Inc.		Y	40,527,451	40,198,905	328,546	4,019,891	0	
5482	Glendale Adventist Medical Center		N	242,539,553	241,858,891	680,662	24,185,889	0	
20139	Glenn Medical Center, Inc.	6/30	Y			0	0	0	
15566	Goleta Valley Cottage Hospital		Y	42,611,983	37,281,020	5,330,963	3,728,102	1,602,861	42.99%
6257	Good Samaritan Hospital	8/31	Y	242,714,293	253,740,468	(11,026,175)	25,374,047	0	
5762	Grossmont Hospital Corporation	9/30	Y	365,185,379	358,103,509	7,081,870	35,810,351	0	
5831	Hanford Community Hospital		N	106,820,373	103,657,281	3,163,092	10,365,728	0	
5916	Hayward Sisters Hospital	9/30	N	106,878,583	106,457,362	421,221	10,645,736	0	
5998	Henry Mayo Newhall Memorial Hospital	9/30	Y	135,922,274	135,900,924	21,350	13,590,092	0	
6105	Hoag Memorial Hospital Presbyterian	8/31	N	578,028,077	561,345,302	16,682,775	56,134,530	0	
6813	John Muir Health		Y	908,263,806	867,433,512	40,830,294	86,743,351	0	
6891	Kaiser Foundation Health Plan, Inc.		Y	26,410,283,445	26,312,899,541	97,383,904	2,631,289,954	0	
6892	Kaiser Foundation Hospitals		Y	10,714,767,750	9,944,677,390	770,090,360	994,467,739	0	
7429	Lodi Memorial Hospital Association, Inc.		N	118,127,990	106,535,871	11,592,119	10,653,587	938,532	8.81%
7447	Loma Linda University Behavioral Medicine Center, Inc.		Y	25,885,781	26,379,689	(493,908)	2,637,969	0	
7455	Loma Linda University Medical Center		Y	843,186,220	793,980,488	49,205,732	79,398,049	0	
7493	Long Beach Memorial Medical Center	6/30	Y	677,048,680	627,911,396	49,137,284	62,791,140	0	
7728	Madera Community Hospital	6/30	Y	61,001,259	59,376,402	1,624,857	5,937,640	0	
7848	Marin General Hospital		Y	265,191,776	245,568,479	19,623,297	24,556,848	0	
15154	Mark Twain St. Joseph's Healthcare Corp.	6/30	N	40,841,000	38,894,000	1,947,000	3,889,400	0	
7908	Marshall Medical Center	10/31	Y	127,606,385	123,958,091	3,648,294	12,395,809	0	
8025	Memorial Hospital Association		Y	431,617,482	350,495,475	81,122,007	35,049,548	46,072,459	131.45%
8027	Memorial Hospital Los Banos		Y	39,264,488	41,858,099	(2,593,611)	4,185,810	0	
8133	Methodist Hospital of Southern California		Y	207,462,000	201,443,000	6,019,000	20,144,300	0	
8234	Mills-Peninsula Health Services		Y	374,276,422	340,937,171	33,339,251	34,093,717	0	
8280	Mission Hospital Regional Medical Center	6/30	Y	306,633,000	286,454,000	20,179,000	28,645,400	0	
9017	Northbay Healthcare Group		Y	254,897,009	234,506,987	20,390,022	23,450,699	0	
9107	Novato Community Hospital (Sutter Marin)		Y	62,202,078	57,216,460	4,985,618	5,721,646	0	
18250	O'Connor Hospital	6/30	N	246,129,012	244,560,859	1,568,153	24,456,086	0	
18381	Orange Coast Memorial Medical Center	6/30	Y	159,489,276	153,214,351	6,274,925	15,321,435	0	
9379	Oroville Hospital	11/30	Y	93,814,400	92,731,652	1,082,748	9,273,165	0	
9383	Orthopaedic Hospital	10/31	Y	27,612,931	26,555,512	1,057,419	2,655,551	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2006 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
9560	Palo Alto Medical Foundation for Health Care, Research and Education		Y	752,633,634	702,407,929	50,225,705	70,240,793	0	
9632	Parkview Community Hospital Medical Center		Y	88,671,383	87,065,889	1,605,494	8,706,589	0	
9656	Pasadena Hospital Association, Ltd.		Y	391,882,386	387,296,679	4,585,707	38,729,668	0	
9955	Pomona Valley Hospital Medical Center		N	330,362,799	317,174,259	13,188,540	31,717,426	0	
10020	Presbyterian Intercommunity Hospital, Inc.	9/30	N	297,210,380	261,318,053	35,892,327	26,131,805	9,760,522	37.35%
11777	Providence Health System-Southern California		Y	874,315,528	860,563,374	13,752,154	86,056,337	0	
10197	Queen of the Valley Hospital of Napa, California	6/30	N	212,162,000	199,657,000	12,505,000	19,965,700	0	
2602	Rady Children's Hospital - San Diego	6/30	N	371,432,000	357,189,000	14,243,000	35,718,900	0	
10363	Redlands Community Hospital	9/30	Y	171,206,610	169,633,786	1,572,824	16,963,379	0	
10401	Redwood Memorial Hospital of Fortuna	6/30	N	28,891,000	29,461,000	(570,000)	2,946,100	0	
10499	Rideout Memorial Hospital	6/30	Y	212,710,416	217,779,807	(5,069,391)	21,777,981	0	
10502	Ridgecrest Regional Hospital	1/31	Y	43,208,894	40,777,557	2,431,337	4,077,756	0	
19989	Saddleback Memorial Medical Center	6/30	Y	290,150,661	277,226,941	12,923,720	27,722,694	0	
12138	Saint Agnes Medical Center	6/30	N	361,009,000	333,902,000	27,107,000	33,390,200	0	
12202	Saint Francis Memorial Hospital	6/30	N	154,433,360	162,186,582	(7,753,222)	16,218,658	0	
12241	Saint John's Hospital and Health Center	5/31	Y	190,524,908	228,972,769	(38,447,861)	22,897,277	0	
18249	Saint Louise Regional Hospital	6/30	N	74,096,368	73,391,137	705,231	7,339,114	0	
10849	San Antonio Community Hospital		N	248,132,329	230,959,272	17,173,057	23,095,927	0	
10992	San Fernando Community Hospital	6/30	Y	47,869,685	49,493,380	(1,623,695)	4,949,338	0	
11120	San Joaquin Community Hospital		N	117,421,743	118,850,194	(1,428,451)	11,885,019	0	
11229	Santa Barbara Cottage Hospital		Y	337,259,846	291,227,529	46,032,317	29,122,753	16,909,564	58.06%
11338	Santa Rosa Memorial Hospital	6/30	Y	306,602,000	291,032,000	15,570,000	29,103,200	0	
15565	Santa Ynez Valley Cottage Hospital Inc.		Y	10,279,665	9,412,290	867,375	941,229	0	
11403	Scripps Health	9/30	Y	1,567,777,145	1,487,111,193	80,665,952	148,711,119	0	
16089	Seton Medical Center	6/30	N	268,257,563	263,396,252	4,861,311	26,339,625	0	
11563	Sharp Chula Vista Medical Center	9/30	Y	202,465,261	199,080,097	3,385,164	19,908,010	0	
11565	Sharp Coronado Hospital and Healthcare Center	9/30	Y	51,696,189	55,024,629	(3,328,440)	5,502,463	0	
10942	Sharp Healthcare	9/30	Y	750,792,379	792,188,962	(41,396,583)	79,218,896	0	
11568	Sharp Memorial Hospital	9/30	Y	538,644,297	512,263,559	26,380,738	51,226,356	0	
11661	Shriners Hospitals for Children		Y		604,988,000	(604,988,000)	60,498,800	0	
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	6/30	N	100,911,181	93,069,301	7,841,880	9,306,930	0	
11743	Simi Valley Hospital Association		N	72,978,166	80,784,608	(7,806,442)	8,078,461	0	
11754	Siskiyou Hospital, Inc.		Y	33,976,515	33,958,538	17,977	3,395,854	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2006 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
11922	Sonora Community Hospital		N	101,678,527	103,264,757	(1,586,230)	10,326,476	0	
12072	Southern Monterey County Memorial Hospital	9/30	N	45,708,992	52,021,821	(6,312,829)	5,202,182	0	
12137	SRM Alliance Hospital Services	6/30	N	76,450,000	77,269,000	(819,000)	7,726,900	0	
12216	St. Helena Hospital		N	105,373,422	110,173,403	(4,799,981)	11,017,340	0	
12260	St. Joseph Hospital of Eureka	6/30	N	131,160,000	138,573,000	(7,413,000)	13,857,300	0	
12261	St. Joseph Hospital of Orange	6/30	N	455,604,558	425,445,407	30,159,151	42,544,541	0	
12270	St. Jude Hospital	6/30	N	351,943,155	312,515,944	39,427,211	31,251,594	8,175,617	26.16%
12271	St. Jude Hospital Yorba Linda	6/30	N	262,756,000	265,718,000	(2,962,000)	26,571,800	0	
12293	St. Mary Medical Center	6/30	N	164,599,000	158,210,000	6,389,000	15,821,000	0	
12534	Sutter Amador Hospital		Y	55,760,289	51,594,834	4,165,455	5,159,483	0	
12537	Sutter Coast Hospital		Y	58,175,736	56,752,724	1,423,012	5,675,272	0	
12542	Sutter Delta Medical Center		Y	131,131,844	127,276,450	3,855,394	12,727,645	0	
384	Sutter East Bay Medical Foundation		Y	28,714,427	32,922,176	(4,207,749)	3,292,218	0	
16088	Sutter Gould Medical Foundation		Y	217,977,082	218,136,391	(159,309)	21,813,639	0	
15735	Sutter Health Sacramento Sierra Region		Y	1,192,575,824	1,079,669,292	112,906,532	107,966,929	4,939,603	4.58%
12547	Sutter Lakeside Hospital		Y	64,925,800	64,146,677	779,123	6,414,668	0	
12548	Sutter Maternity and Surgery Center of Santa Cruz		Y	47,481,724	37,570,767	9,910,957	3,757,077	6,153,880	163.79%
12549	Sutter Medical Center of Santa Rosa		Y	168,114,945	180,064,643	(11,949,698)	18,006,464	0	
12551	Sutter Medical Center, Castro Valley		Y	Organization not in operation until 2008				0	
12550	Sutter Medical Foundation		Y	334,926,407	349,474,395	(14,547,988)	34,947,440	0	
15050	Sutter North Medical Foundation		Y	58,368,555	61,088,847	(2,720,292)	6,108,885	0	
12552	Sutter Solano Medical Center		Y	104,431,754	108,551,777	(4,120,023)	10,855,178	0	
12554	Sutter Tracy Community Hospital		Y	99,637,876	78,743,211	20,894,665	7,874,321	13,020,344	165.35%
12812	Torrance Memorial Hospital Medical Center		Y	371,042,189	344,423,510	26,618,679	34,442,351	0	
13027	Ukiah Adventist Hospital		N	60,351,832	58,017,600	2,334,232	5,801,760	0	
13348	Valley Presbyterian Hospital	10/31	N	149,067,572	149,185,711	(118,139)	14,918,571	0	
13419	Verdugo Hills Hospital		Y	67,619,462	72,280,665	(4,661,203)	7,228,067	0	
13448	Victor Valley Community Hospital	9/30	Y	57,200,846	57,066,404	134,442	5,706,640	0	
13895	White Memorial Medical Center		Y	214,120,847	228,286,600	(14,165,753)	22,828,660	0	
13933	Willits Hospital, Inc.		N	30,003,552	27,317,470	2,686,082	2,731,747	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2007 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
160	Adventist Health Clearlake Hospital, Inc		N	48,077,060	49,972,645	(1,895,585)	4,997,265	0	
385	Alta Bates Summit Medical Center		Y	947,890,254	873,988,243	73,902,011	87,398,824	0	
1027	Banner Health		Y	2,610,855,242	2,487,120,130	123,735,112	248,712,013	0	
1040	Barlow Respiratory Hospital	8/31	Y	37,370,641	35,690,203	1,680,438	3,569,020	0	
1051	Barton Healthcare System		Y	128,768,372	118,341,192	10,427,180	11,834,119	0	
1275	Betty Ford Center at Eisenhower, The	6/30	N	29,585,722	32,689,356	(3,103,634)	3,268,936	0	
1277	Beverly Community Hospital Association		Y	90,407,971	99,815,440	(9,407,469)	9,981,544	0	
1329	Biggs Gridley Memorial Hospital	6/30	Y	15,549,449	15,124,984	424,465	1,512,498	0	
1824	California Pacific Medical Center		Y	1,049,676,623	969,314,071	80,362,552	96,931,407	0	
14974	Catholic Healthcare West	6/30	Y	6,277,056,059	6,031,854,952	245,201,107	603,185,495	0	
2254	Cedars-Sinai Medical Center	6/30	N	1,754,975,000	1,690,964,000	64,011,000	169,096,400	0	
2365	Central California Foundation for Health		Y	58,380,216	57,232,095	1,148,121	5,723,210	0	
14320	Central Valley General Hospital		N	89,456,259	82,352,988	7,103,271	8,235,299	0	
2605	Children's Hospital & Research Center at Oakland		N	368,625,973	372,555,082	(3,929,109)	37,255,508	0	
2603	Children's Hospital at Mission	6/30	Y	46,290,421	43,180,536	3,109,885	4,318,054	0	
15091	Children's Hospital Central California	8/30	N	300,395,423	292,512,109	7,883,314	29,251,211	0	
2607	Children's Hospital of Los Angeles	6/30	N	365,900,000	423,761,000	(57,861,000)	42,376,100	0	
2609	Children's Hospital of Orange County	6/30	Y	362,324,001	339,882,448	22,441,553	33,988,245	0	
2659	Chinese Hospital Association		Y	83,084,627	71,748,213	11,336,414	7,174,821	4,161,593	58.00%
2906	Citrus Valley Medical Center, Inc.		Y	283,038,000	283,032,000	6,000	28,303,200	0	
2919	City of Hope National Medical Center	9/30	Y	416,741,591	403,037,070	13,704,521	40,303,707	0	
15124	Colusa Regional Medical Center	3/31	Y	15,527,989	15,423,301	104,688	1,542,330	0	
16032	Community Hospital of Long Beach	6/30	Y	58,796,220	59,069,449	(273,229)	5,906,945	0	
3186	Community Hospital of San Bernardino	6/30	N	141,107,175	145,300,152	(4,192,977)	14,530,015	0	
3187	Community Hospital of the Monterey Peninsula		N	419,435,918	396,771,326	22,664,592	39,677,133	0	
3212	Community Memorial Hospital of San Buenaventura		N	250,077,164	244,038,285	6,038,879	24,403,829	0	
3677	Dameron Hospital Association		Y	149,789,735	149,428,742	360,993	14,942,874	0	
3930	Downey Regional Medical Center-Hospital, Inc.	6/30	Y	169,043,026	171,285,117	(2,242,091)	17,128,512	0	
4106	Eden Medical Center		Y	276,518,345	264,479,451	12,038,894	26,447,945	0	
4133	Eisenhower Medical Center	6/30	N	340,541,000	334,038,000	6,503,000	33,403,800	0	
4141	El Camino Hospital	6/30	Y	402,940,843	357,050,896	45,889,947	35,705,090	10,184,857	28.52%
4214	Emanuel Medical Center, Inc.	1/31	Y	161,365,164	170,445,147	(9,079,983)	17,044,515	0	
4247	Enloe Medical Center	6/30	Y	291,080,382	286,722,470	4,357,912	28,672,247	0	
4586	Feather River Hospital		N	108,798,651	105,371,717	3,426,934	10,537,172	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2007 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
5079	Foothill Hospital-Morris L. Johnston Memorial		Y	56,065,891	55,885,032	180,859	5,588,503	0	
5230	Fresno Community Hospital and Medical Center	8/31	N	714,300,000	697,920,000	16,380,000	69,792,000	0	
15948	Gardens Regional Hospital and Medical Center, Inc.		Y	43,200,901	43,386,134	(185,233)	4,338,613	0	
5482	Glendale Adventist Medical Center		N	261,217,573	260,478,904	738,669	26,047,890	0	
20139	Glenn Medical Center, Inc.	6/30	Y	11,803,513	11,668,440	135,073	1,166,844	0	
15566	Goleta Valley Cottage Hospital		Y	44,725,314	39,646,826	5,078,488	3,964,683	1,113,805	28.09%
6257	Good Samaritan Hospital	8/31	Y	240,019,085	250,570,295	(10,551,210)	25,057,030	0	
5762	Grossmont Hospital Corporation	9/30	Y	389,980,336	388,566,625	1,413,711	38,856,663	0	
5831	Hanford Community Hospital		N	118,631,650	112,765,898	5,865,752	11,276,590	0	
5916	Hayward Sisters Hospital	9/30	N	117,171,281	116,449,416	721,865	11,644,942	0	
5998	Henry Mayo Newhall Memorial Hospital	9/30	Y	158,645,107	153,640,575	5,004,532	15,364,058	0	
6105	Hoag Memorial Hospital Presbyterian	8/31	N	628,450,884	592,288,719	36,162,165	59,228,872	0	
6813	John Muir Health		Y	1,008,054,272	951,461,164	56,593,108	95,146,116	0	
6891	Kaiser Foundation Health Plan, Inc.		Y	29,085,580,042	28,924,520,493	161,059,549	2,892,452,049	0	
6892	Kaiser Foundation Hospitals		Y	12,069,597,218	10,767,783,113	1,301,814,105	1,076,778,311	225,035,794	20.90%
7429	Lodi Memorial Hospital Association, Inc.		N	130,278,997	120,968,073	9,310,924	12,096,807	0	
7447	Loma Linda University Behavioral Medicine Center, Inc.		Y	25,078,097	24,928,182	149,915	2,492,818	0	
7455	Loma Linda University Medical Center		Y	902,426,871	865,755,546	36,671,325	86,575,555	0	
7493	Long Beach Memorial Medical Center	6/30	Y	745,942,734	714,629,632	31,313,102	71,462,963	0	
7728	Madera Community Hospital	6/30	Y	64,523,306	63,179,596	1,343,710	6,317,960	0	
7848	Marin General Hospital		Y	274,631,839	244,682,353	29,949,486	24,468,235	5,481,251	22.40%
15154	Mark Twain St. Joseph's Healthcare Corp.	6/30	N	41,247,000	41,185,000	62,000	4,118,500	0	
7908	Marshall Medical Center	10/31	Y	141,758,732	137,377,405	4,381,327	13,737,741	0	
8025	Memorial Hospital Association		Y	481,004,664	409,912,823	71,091,841	40,991,282	30,100,559	73.43%
8027	Memorial Hospital Los Banos		Y	40,330,844	44,244,239	(3,913,395)	4,424,424	0	
8133	Methodist Hospital of Southern California		Y	218,641,000	216,618,000	2,023,000	21,661,800	0	
8234	Mills-Peninsula Health Services		Y	399,031,880	376,568,435	22,463,445	37,656,844	0	
8280	Mission Hospital Regional Medical Center	6/30	Y	334,491,000	308,490,000	26,001,000	30,849,000	0	
9017	Northbay Healthcare Group		Y	291,565,924	276,492,889	15,073,035	27,649,289	0	
9107	Novato Community Hospital (Sutter Marin)		Y	67,802,539	61,549,801	6,252,738	6,154,980	97,758	1.59%
18250	O'Connor Hospital	6/30	N	274,954,536	265,290,189	9,664,347	26,529,019	0	
18381	Orange Coast Memorial Medical Center	6/30	Y	188,413,359	174,626,958	13,786,401	17,462,696	0	
9379	Oroville Hospital	11/30	Y	100,103,930	98,637,391	1,466,539	9,863,739	0	
9383	Orthopaedic Hospital	10/31	Y	25,648,864	25,517,989	130,875	2,551,799	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2007 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
9560	Palo Alto Medical Foundation for Health Care, Research and Education		Y	892,428,191	830,655,161	61,773,030	83,065,516	0	
9632	Parkview Community Hospital Medical Center		Y	91,928,837	93,837,012	(1,908,175)	9,383,701	0	
9656	Pasadena Hospital Association, Ltd.		Y	427,672,587	460,412,398	(32,739,811)	46,041,240	0	
9955	Pomona Valley Hospital Medical Center		N	364,313,730	351,340,592	12,973,138	35,134,059	0	
10020	Presbyterian Intercommunity Hospital, Inc.	9/30	N	337,574,035	306,542,001	31,032,034	30,654,200	377,834	1.23%
11777	Providence Health System-Southern California		Y	955,930,123	934,496,136	21,433,987	93,449,614	0	
10197	Queen of the Valley Hospital of Napa, California	6/30	N	231,496,000	218,868,000	12,628,000	21,886,800	0	
2602	Rady Children's Hospital - San Diego	6/30	N	433,195,000	401,756,000	31,439,000	40,175,600	0	
10363	Redlands Community Hospital	9/30	Y	177,969,668	178,319,211	(349,543)	17,831,921	0	
10401	Redwood Memorial Hospital of Fortuna	6/30	N	35,481,000	30,968,000	4,513,000	3,096,800	1,416,200	45.73%
10499	Rideout Memorial Hospital	6/30	Y	245,921,751	242,551,342	3,370,409	24,255,134	0	
10502	Ridgecrest Regional Hospital	1/31	Y	49,667,740	46,879,675	2,788,065	4,687,968	0	
19989	Saddleback Memorial Medical Center	6/30	Y	342,566,125	329,381,196	13,184,929	32,938,120	0	
12138	Saint Agnes Medical Center	6/30	N	391,807,000	357,219,000	34,588,000	35,721,900	0	
12202	Saint Francis Memorial Hospital	6/30	N	157,688,527	168,279,132	(10,590,605)	16,827,913	0	
12241	Saint John's Hospital and Health Center	5/31	Y	217,491,879	240,277,261	(22,785,382)	24,027,726	0	
18249	Saint Louise Regional Hospital	6/30	N	79,376,181	78,288,089	1,088,092	7,828,809	0	
10849	San Antonio Community Hospital		N	264,378,440	245,308,532	19,069,908	24,530,853	0	
10992	San Fernando Community Hospital	6/30	Y	41,955,252	49,750,747	(7,795,495)	4,975,075	0	
11120	San Joaquin Community Hospital		N	137,000,251	133,001,479	3,998,772	13,300,148	0	
11229	Santa Barbara Cottage Hospital		Y	336,605,546	315,190,175	21,415,371	31,519,018	0	
11338	Santa Rosa Memorial Hospital	6/30	Y	336,866,000	324,679,000	12,187,000	32,467,900	0	
15565	Santa Ynez Valley Cottage Hospital Inc.		Y	10,409,053	10,170,339	238,714	1,017,034	0	
11403	Scripps Health	9/30	Y	1,695,326,514	1,611,381,897	83,944,617	161,138,190	0	
16089	Seton Medical Center	6/30	N	291,330,249	287,708,256	3,621,993	28,770,826	0	
11563	Sharp Chula Vista Medical Center	9/30	Y	214,880,840	206,168,750	8,712,090	20,616,875	0	
11565	Sharp Coronado Hospital and Healthcare Center	9/30	Y	56,712,943	58,937,396	(2,224,453)	5,893,740	0	
10942	Sharp Healthcare	9/30	Y	812,256,440	852,869,521	(40,613,081)	85,286,952	0	
11568	Sharp Memorial Hospital	9/30	Y	587,400,430	545,292,660	42,107,770	54,529,266	0	
11661	Shriners Hospitals for Children		Y		666,288,000	(666,288,000)	66,628,800	0	
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	6/30	N	98,538,967	94,986,345	3,552,622	9,498,635	0	
11743	Simi Valley Hospital Association		N	75,429,414	83,541,115	(8,111,701)	8,354,112	0	
11754	Siskiyou Hospital, Inc.		Y	38,377,150	37,856,502	520,648	3,785,650	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2007 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
11922	Sonora Community Hospital		N	117,569,118	119,091,575	(1,522,457)	11,909,158	0	
12072	Southern Monterey County Memorial Hospital	9/30	N	49,615,442	53,794,998	(4,179,556)	5,379,500	0	
12137	SRM Alliance Hospital Services	6/30	N	82,730,000	83,803,000	(1,073,000)	8,380,300	0	
12216	St. Helena Hospital		N	108,230,897	114,379,432	(6,148,535)	11,437,943	0	
12260	St. Joseph Hospital of Eureka	6/30	N	145,669,000	142,604,000	3,065,000	14,260,400	0	
12261	St. Joseph Hospital of Orange	6/30	N	504,417,697	466,072,002	38,345,695	46,607,200	0	
12270	St. Jude Hospital	6/30	N	366,704,075	330,589,920	36,114,155	33,058,992	3,055,163	9.24%
12271	St. Jude Hospital Yorba Linda	6/30	N	283,174,000	289,747,000	(6,573,000)	28,974,700	0	
12293	St. Mary Medical Center	6/30	N	176,764,000	168,959,000	7,805,000	16,895,900	0	
12534	Sutter Amador Hospital		Y	59,356,089	55,722,468	3,633,621	5,572,247	0	
12537	Sutter Coast Hospital		Y	64,634,731	60,331,115	4,303,616	6,033,112	0	
12542	Sutter Delta Medical Center		Y	150,672,984	145,687,503	4,985,481	14,568,750	0	
384	Sutter East Bay Medical Foundation		Y	34,794,383	39,904,060	(5,109,677)	3,990,406	0	
16088	Sutter Gould Medical Foundation		Y	250,164,103	243,806,216	6,357,887	24,380,622	0	
15735	Sutter Health Sacramento Sierra Region		Y	1,210,753,138	1,127,256,630	83,496,508	112,725,663	0	
12547	Sutter Lakeside Hospital		Y	65,735,177	67,487,155	(1,751,978)	6,748,716	0	
12548	Sutter Maternity and Surgery Center of Santa Cruz		Y	53,292,748	42,617,743	10,675,005	4,261,774	6,413,231	150.48%
12549	Sutter Medical Center of Santa Rosa		Y	157,075,894	176,931,604	(19,855,710)	17,693,160	0	
12551	Sutter Medical Center, Castro Valley		Y	Organization not in operation until 2008				0	
12550	Sutter Medical Foundation		Y	386,984,701	400,582,760	(13,598,059)	40,058,276	0	
15050	Sutter North Medical Foundation		Y	63,234,177	64,691,677	(1,457,500)	6,469,168	0	
12552	Sutter Solano Medical Center		Y	109,075,382	114,108,926	(5,033,544)	11,410,893	0	
12554	Sutter Tracy Community Hospital		Y	104,957,026	85,069,414	19,887,612	8,506,941	11,380,671	133.78%
12812	Torrance Memorial Hospital Medical Center		Y	400,363,261	372,413,582	27,949,679	37,241,358	0	
13027	Ukiah Adventist Hospital		N	71,767,015	69,373,537	2,393,478	6,937,354	0	
13348	Valley Presbyterian Hospital	10/31	N	169,022,822	171,175,902	(2,153,080)	17,117,590	0	
13419	Verdugo Hills Hospital		Y	74,975,553	75,539,518	(563,965)	7,553,952	0	
13448	Victor Valley Community Hospital	9/30	Y	67,087,860	66,917,289	170,571	6,691,729	0	
13895	White Memorial Medical Center		Y	227,908,433	234,269,553	(6,361,120)	23,426,955	0	
13933	Willits Hospital, Inc.		N	36,869,560	31,952,984	4,916,576	3,195,298	1,721,278	53.87%

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2008 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
160	Adventist Health Clearlake Hospital, Inc		N	48,611,697	50,589,998	(1,978,301)	5,059,000	0	
385	Alta Bates Summit Medical Center		Y	996,969,036	925,415,789	71,553,247	92,541,579	0	
1027	Banner Health		Y	3,357,620,534	3,279,242,233	78,378,301	327,924,223	0	
1040	Barlow Respiratory Hospital	8/31	Y	40,789,281	38,309,238	2,480,043	3,830,924	0	
1051	Barton Healthcare System		Y	135,785,335	129,226,361	6,558,974	12,922,636	0	
1275	Betty Ford Center at Eisenhower, The	6/30	N	29,802,790	35,968,355	(6,165,565)	3,596,836	0	
1277	Beverly Community Hospital Association		Y	118,418,964	133,258,730	(14,839,766)	13,325,873	0	
1329	Biggs Gridley Memorial Hospital	6/30	Y	17,205,869	17,323,325	(117,456)	1,732,333	0	
1824	California Pacific Medical Center		Y	1,139,941,516	1,060,678,483	79,263,033	106,067,848	0	
14974	Catholic Healthcare West	6/30	Y	7,243,032,711	7,054,304,986	188,727,725	705,430,499	0	
2254	Cedars-Sinai Medical Center	6/30	N	1,954,583,000	1,826,768,000	127,815,000	182,676,800	0	
2365	Central California Foundation for Health		Y	66,578,815	65,454,497	1,124,318	6,545,450	0	
14320	Central Valley General Hospital		N	106,978,529	97,534,403	9,444,126	9,753,440	0	
2605	Children's Hospital & Research Center at Oakland		N	386,490,759	401,548,936	(15,058,177)	40,154,894	0	
2603	Children's Hospital at Mission	6/30	Y	49,492,497	46,489,257	3,003,240	4,648,926	0	
15091	Children's Hospital Central California	8/30	N	328,337,256	320,460,872	7,876,384	32,046,087	0	
2607	Children's Hospital of Los Angeles	6/30	N	402,891,000	455,910,000	(53,019,000)	45,591,000	0	
2609	Children's Hospital of Orange County	6/30	Y	383,467,412	376,169,282	7,298,130	37,616,928	0	
2659	Chinese Hospital Association		Y	89,976,330	76,445,306	13,531,024	7,644,531	5,886,493	77.00%
2906	Citrus Valley Medical Center, Inc.		Y	291,557,000	298,792,000	(7,235,000)	29,879,200	0	
2919	City of Hope National Medical Center	9/30	Y	455,836,676	441,277,573	14,559,103	44,127,757	0	
15124	Colusa Regional Medical Center	3/31	Y	17,001,320	17,222,747	(221,427)	1,722,275	0	
16032	Community Hospital of Long Beach	6/30	Y	60,498,268	61,198,536	(700,268)	6,119,854	0	
3186	Community Hospital of San Bernardino	6/30	N	157,235,675	155,693,073	1,542,602	15,569,307	0	
3187	Community Hospital of the Monterey Peninsula		N	441,164,691	407,257,843	33,906,848	40,725,784	0	
3212	Community Memorial Hospital of San Buenaventura		N	266,484,388	263,100,628	3,383,760	26,310,063	0	
3677	Dameron Hospital Association		Y	171,797,965	157,637,823	14,160,142	15,763,782	0	
3930	Downey Regional Medical Center-Hospital, Inc.	6/30	Y	176,779,201	186,826,768	(10,047,567)	18,682,677	0	
4106	Eden Medical Center		Y	304,894,765	289,237,107	15,657,658	28,923,711	0	
4133	Eisenhower Medical Center	6/30	N	351,700,000	349,616,000	2,084,000	34,961,600	0	
4141	El Camino Hospital	6/30	Y	445,414,329	393,909,454	51,504,875	39,390,945	12,113,930	30.75%
4214	Emanuel Medical Center, Inc.	1/31	Y	177,714,000	177,491,000	223,000	17,749,100	0	
4247	Enloe Medical Center	6/30	Y	307,513,595	298,862,667	8,650,928	29,886,267	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2008 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
4586	Feather River Hospital		N	114,964,233	117,366,104	(2,401,871)	11,736,610	0	
5079	Foothill Hospital-Morris L. Johnston Memorial		Y	63,446,410	62,563,871	882,539	6,256,387	0	
5230	Fresno Community Hospital and Medical Center	8/31	N	818,885,000	777,599,000	41,286,000	77,759,900	0	
15948	Gardens Regional Hospital and Medical Center, Inc.		Y	46,901,764	49,920,562	(3,018,798)	4,992,056	0	
5482	Glendale Adventist Medical Center		N	293,525,682	285,370,703	8,154,979	28,537,070	0	
20139	Glenn Medical Center, Inc.	6/30	Y	12,833,453	12,595,114	238,339	1,259,511	0	
15566	Goleta Valley Cottage Hospital		Y	51,065,750	43,485,859	7,579,891	4,348,586	3,231,305	74.31%
6257	Good Samaritan Hospital	8/31	Y	249,994,583	265,904,840	(15,910,257)	26,590,484	0	
5762	Grossmont Hospital Corporation	9/30	Y	417,824,593	414,154,145	3,670,448	41,415,415	0	
5831	Hanford Community Hospital		N	133,626,926	124,286,776	9,340,150	12,428,678	0	
5916	Hayward Sisters Hospital	9/30	N	127,569,352	126,556,913	1,012,439	12,655,691	0	
5998	Henry Mayo Newhall Memorial Hospital	9/30	Y	178,329,577	178,757,672	(428,095)	17,875,767	0	
6105	Hoag Memorial Hospital Presbyterian	8/31	N	661,607,692	626,486,186	35,121,506	62,648,619	0	
6813	John Muir Health		Y	1,055,966,294	1,020,912,600	35,053,694	102,091,260	0	
6891	Kaiser Foundation Health Plan, Inc.		Y	31,131,835,736	30,932,647,253	199,188,483	3,093,264,725	0	
6892	Kaiser Foundation Hospitals		Y	12,922,463,811	11,728,125,010	1,194,338,801	1,172,812,501	21,526,300	1.84%
7429	Lodi Memorial Hospital Association, Inc.		N	130,008,104	125,840,650	4,167,454	12,584,065	0	
7447	Loma Linda University Behavioral Medicine Center, Inc.		Y	24,977,982	25,836,372	(858,390)	2,583,637	0	
7455	Loma Linda University Medical Center		Y	922,827,000	962,321,000	(39,494,000)	96,232,100	0	
7493	Long Beach Memorial Medical Center	6/30	Y	798,975,232	769,091,051	29,884,181	76,909,105	0	
7728	Madera Community Hospital	6/30	Y	69,560,444	68,189,625	1,370,819	6,818,963	0	
7848	Marin General Hospital		Y	264,932,812	246,363,615	18,569,197	24,636,362	0	
15154	Mark Twain St. Joseph's Healthcare Corp.	6/30	N	44,647,000	41,700,000	2,947,000	4,170,000	0	
7908	Marshall Medical Center	10/31	Y	148,503,151	162,579,611	(14,076,460)	16,257,961	0	
8025	Memorial Hospital Association		Y	549,660,705	473,312,772	76,347,933	47,331,277	29,016,656	61.31%
8027	Memorial Hospital Los Banos		Y	46,439,496	45,877,906	561,590	4,587,791	0	
8133	Methodist Hospital of Southern California		Y	243,652,000	239,892,000	3,760,000	23,989,200	0	
8234	Mills-Peninsula Health Services		Y	440,132,318	407,692,853	32,439,465	40,769,285	0	
8280	Mission Hospital Regional Medical Center	6/30	Y	347,828,000	321,538,000	26,290,000	32,153,800	0	
9017	Northbay Healthcare Group		Y	302,410,686	299,716,586	2,694,100	29,971,659	0	
9107	Novato Community Hospital (Sutter Marin)		Y	69,243,210	63,522,383	5,720,827	6,352,238	0	
18250	O'Connor Hospital	6/30	N	276,495,686	280,659,586	(4,163,900)	28,065,959	0	
18381	Orange Coast Memorial Medical Center	6/30	Y	209,780,599	197,751,208	12,029,391	19,775,121	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2008 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
9379	Oroville Hospital	11/30	Y	112,268,434	110,875,796	1,392,638	11,087,580	0	
9383	Orthopaedic Hospital	10/31	Y	29,042,827	31,715,916	(2,673,089)	3,171,592	0	
9560	Palo Alto Medical Foundation for Health Care, Research and Education		Y	1,049,048,981	1,005,195,389	43,853,592	100,519,539	0	
9632	Parkview Community Hospital Medical Center		Y	93,703,138	94,084,856	(381,718)	9,408,486	0	
9656	Pasadena Hospital Association, Ltd.		Y	443,835,551	461,522,873	(17,687,322)	46,152,287	0	
9955	Pomona Valley Hospital Medical Center		N	406,527,185	388,736,526	17,790,659	38,873,653	0	
10020	Presbyterian Intercommunity Hospital, Inc.	9/30	N	367,863,700	357,694,080	10,169,620	35,769,408	0	
11777	Providence Health System-Southern California		Y	1,099,573,108	1,087,035,638	12,537,470	108,703,564	0	
10197	Queen of the Valley Hospital of Napa, California	6/30	N	254,392,000	244,586,000	9,806,000	24,458,600	0	
2602	Rady Children's Hospital - San Diego	6/30	N	481,152,000	441,248,000	39,904,000	44,124,800	0	
10363	Redlands Community Hospital	9/30	Y	197,665,135	197,740,974	(75,839)	19,774,097	0	
10401	Redwood Memorial Hospital of Fortuna	6/30	N	37,178,000	34,059,000	3,119,000	3,405,900	0	
10499	Rideout Memorial Hospital	6/30	Y	272,120,260	273,200,564	(1,080,304)	27,320,056	0	
10502	Ridgecrest Regional Hospital	1/31	Y	56,224,949	53,693,265	2,531,684	5,369,327	0	
19989	Saddleback Memorial Medical Center	6/30	Y	364,115,909	331,959,865	32,156,044	33,195,987	0	
12138	Saint Agnes Medical Center	6/30	N	414,631,000	396,886,000	17,745,000	39,688,600	0	
12202	Saint Francis Memorial Hospital	6/30	N	175,615,786	184,490,039	(8,874,253)	18,449,004	0	
12241	Saint John's Hospital and Health Center	5/31	Y	237,030,681	257,852,839	(20,822,158)	25,785,284	0	
18249	Saint Louise Regional Hospital	6/30	N	84,263,761	85,767,446	(1,503,685)	8,576,745	0	
10849	San Antonio Community Hospital		N	276,348,486	278,404,733	(2,056,247)	27,840,473	0	
10992	San Fernando Community Hospital	6/30	Y	47,844,495	51,447,582	(3,603,087)	5,144,758	0	
11120	San Joaquin Community Hospital		N	163,715,767	155,100,232	8,615,535	15,510,023	0	
11229	Santa Barbara Cottage Hospital		Y	411,558,034	357,451,585	54,106,449	35,745,159	18,361,291	51.37%
11338	Santa Rosa Memorial Hospital	6/30	Y	345,875,000	339,300,000	6,575,000	33,930,000	0	
15565	Santa Ynez Valley Cottage Hospital Inc.		Y	11,410,081	10,871,912	538,169	1,087,191	0	
11403	Scripps Health	9/30	Y	1,855,800,738	1,761,856,389	93,944,349	176,185,639	0	
16089	Seton Medical Center	6/30	N	299,552,325	300,444,025	(891,700)	30,044,403	0	
11563	Sharp Chula Vista Medical Center	9/30	Y	229,410,038	224,539,825	4,870,213	22,453,983	0	
11565	Sharp Coronado Hospital and Healthcare Center	9/30	Y	60,664,357	63,008,231	(2,343,874)	6,300,823	0	
10942	Sharp Healthcare	9/30	Y	880,433,125	904,218,833	(23,785,708)	90,421,883	0	
11568	Sharp Memorial Hospital	9/30	Y	652,930,526	599,346,668	53,583,858	59,934,667	0	
11661	Shriners Hospitals for Children		Y		722,472,000	(722,472,000)	72,247,200	0	

Exhibit F

Analysis of Operating Revenues and Operating Expenses, and Identifying Organizations with Surplus Revenues

OCC No.	Organization Name	2008 Operating Revenue, Operating Expenses, Surplus Revenue Calculations							
				BOE-278-H		BOE Calculations			
		Fiscal Year Filer Y/E (M/D)	Based on 990 Report (Y/N)	Operating Revenues	Operating Expenses	Net Operating Income-NOI (Op. Rev. - Op. Exp.)	10% of Operating Expenses	Surplus Revenues (Amt. NOI exceeds 10% of Op. Exp.)	Percent NOI exceeds 10% of operating expenses
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	6/30	N	109,309,480	103,759,655	5,549,825	10,375,966	0	
11743	Simi Valley Hospital Association		N	83,813,182	91,941,028	(8,127,846)	9,194,103	0	
11754	Siskiyou Hospital, Inc.		Y	41,676,818	41,633,886	42,932	4,163,389	0	
11922	Sonora Community Hospital		N	135,548,656	133,805,454	1,743,202	13,380,545	0	
12072	Southern Monterey County Memorial Hospital	9/30	N	47,487,033	59,323,701	(11,836,668)	5,932,370	0	
12137	SRM Alliance Hospital Services	6/30	N	84,356,000	84,592,000	(236,000)	8,459,200	0	
12216	St. Helena Hospital		N	114,255,835	122,870,710	(8,614,875)	12,287,071	0	
12260	St. Joseph Hospital of Eureka	6/30	N	149,976,000	144,114,000	5,862,000	14,411,400	0	
12261	St. Joseph Hospital of Orange	6/30	N	555,545,558	528,626,342	26,919,216	52,862,634	0	
12270	St. Jude Hospital	6/30	N	402,321,478	364,390,442	37,931,036	36,439,044	1,491,992	4.09%
12271	St. Jude Hospital Yorba Linda	6/30	N	301,913,882	309,905,767	(7,991,885)	30,990,577	0	
12293	St. Mary Medical Center	6/30	N	200,044,000	196,562,000	3,482,000	19,656,200	0	
12534	Sutter Amador Hospital		Y	61,912,793	60,946,338	966,455	6,094,634	0	
12537	Sutter Coast Hospital		Y	64,943,314	64,088,289	855,025	6,408,829	0	
12542	Sutter Delta Medical Center		Y	154,701,451	161,328,579	(6,627,128)	16,132,858	0	
384	Sutter East Bay Medical Foundation		Y	59,102,931	67,372,204	(8,269,273)	6,737,220	0	
16088	Sutter Gould Medical Foundation		Y	261,966,430	258,335,195	3,631,235	25,833,520	0	
15735	Sutter Health Sacramento Sierra Region		Y	1,296,606,568	1,157,131,428	139,475,140	115,713,143	23,761,997	20.54%
12547	Sutter Lakeside Hospital		Y	68,445,242	72,517,434	(4,072,192)	7,251,743	0	
12548	Sutter Maternity and Surgery Center of Santa Cruz		Y	58,112,474	48,291,926	9,820,548	4,829,193	4,991,355	103.36%
12549	Sutter Medical Center of Santa Rosa		Y	145,567,368	167,825,462	(22,258,094)	16,782,546	0	
12551	Sutter Medical Center, Castro Valley		Y	495,660	394,850	100,810	39,485	61,325	155.31%
12550	Sutter Medical Foundation		Y	434,371,105	452,854,397	(18,483,292)	45,285,440	0	
15050	Sutter North Medical Foundation		Y	69,974,594	70,436,798	(462,204)	7,043,680	0	
12552	Sutter Solano Medical Center		Y	109,780,846	115,064,574	(5,283,728)	11,506,457	0	
12554	Sutter Tracy Community Hospital		Y	106,819,866	92,642,139	14,177,727	9,264,214	4,913,513	53.04%
12812	Torrance Memorial Hospital Medical Center		Y	421,159,680	397,351,681	23,807,999	39,735,168	0	
13027	Ukiah Adventist Hospital		N	79,904,133	76,725,673	3,178,460	7,672,567	0	
13348	Valley Presbyterian Hospital	10/31	N	184,852,110	191,940,246	(7,088,136)	19,194,025	0	
13419	Verdugo Hills Hospital		Y	72,796,512	76,176,553	(3,380,041)	7,617,655	0	
13448	Victor Valley Community Hospital	9/30	Y	65,902,261	65,751,891	150,370	6,575,189	0	
13895	White Memorial Medical Center		Y	248,625,477	249,600,977	(975,500)	24,960,098	0	
13933	Willits Hospital, Inc.		N	34,950,866	31,694,620	3,256,246	3,169,462	86,784	2.74%

Exhibit G
List of Organizations with Surplus Revenues

Organization Name	OCC No.
Barlow Respiratory Hospital	1040
California Pacific Medical Center <i>(name changed on 6/1/09 to Sutter West Bay Hospitals)</i>	1824
Central Valley General Hospital	14320
Chinese Hospital Association	2659
City of Hope National Medical Center	2919
El Camino Hospital	4141
Goleta Valley Cottage Hospital	15566
Kaiser Foundation Hospitals	6892
Lodi Memorial Hospital Association, Inc.	7429
Marin General Hospital	7848
Memorial Hospital Association <i>(name changed on 9/2/09 to Sutter Central Valley Hospitals)</i>	8025
Mills-Peninsula Health Services	8234
Novato Community Hospital <i>(name changed on 7/1/07 to Sutter Marin, merged out 1/1/10)</i>	9107
Palo Alto Medical Foundation for Health Care, Research and Education	9560
Presbyterian Intercommunity Hospital, Inc.	10020
Redwood Memorial Hospital of Fortuna	10401
San Antonio Community Hospital	10849
Santa Barbara Cottage Hospital	11229
St. Jude Hospital	12270
Sutter Health Sacramento Sierra Region	15735
Sutter Maternity and Surgery Center of Santa Cruz <i>(merged out 5/1/09)</i>	12548
Sutter Medical Center, Castro Valley	12551
Sutter Tracy Community Hospital <i>(merged out 9/1/09)</i>	12554
Willits Hospital, Inc.	13933

Exhibit H

Summary of Surplus Revenues and Amounts Expended for Acceptable Purposes as Specified by Court of Appeals

OCC No.	Organization Name	Surplus Revenues				Total Amount of Surplus Revenues	Total Amount Expended for 2005-2008
		2005	2006	2007	2008		
1040	Barlow Respiratory Hospital	405,007	886,413			1,291,420	1,421,601
1824	California Pacific Medical Center		27,011,311			27,011,311	2,024,610,831
14320	Central Valley General Hospital		3,017,994			3,017,994	3,017,994
2659	Chinese Hospital Association	1,690,446	3,209,502	4,161,593	5,886,493	14,948,034	36,307,308
2919	City of Hope National Medical Center	2,103,648				2,103,648	2,103,648
4141	El Camino Hospital	122,085	306,591	10,184,857	12,113,930	22,727,463	871,389,000
15566	Goleta Valley Cottage Hospital	1,299,131	1,602,861	1,113,805	3,231,305	7,247,102	7,247,102
6892	Kaiser Foundation Hospitals			225,035,794	21,526,300	246,562,094	1,186,351,328
7429	Lodi Memorial Hospital Association, Inc.		938,532			938,532	25,774,140
7848	Marin General Hospital			5,481,251		5,481,251	438,307,798
8025	Memorial Hospital Association	25,571,634	46,072,459	30,100,559	29,016,656	130,761,308	912,983,953
8234	Mills-Peninsula Health Services	6,319,242				6,319,242	977,942,720
9107	Novato Community Hospital	3,721,832		97,758		3,819,590	111,476,730
9560	Palo Alto Medical Foundation for Health Care, Research and Education	1,428,172				1,428,172	1,834,782,388
10020	Presbyterian Intercommunity Hospital, Inc.	8,867,127	9,760,522	377,834		19,005,483	159,506,140
10401	Redwood Memorial Hospital of Fortuna			1,416,200		1,416,200	1,594,134
10849	San Antonio Community Hospital	1,877,352				1,877,352	28,977,303
11229	Santa Barbara Cottage Hospital	15,782,913	16,909,564		18,361,291	51,053,768	51,053,768
12270	St. Jude Hospital	14,068,216	8,175,617	3,055,163	1,491,992	26,790,988	204,775,233
15735	Sutter Health Sacramento Sierra Region	15,285,399	4,939,603		23,761,997	43,986,999	2,482,098,781
12548	Sutter Maternity and Surgery Center of Santa Cruz	3,275,096	6,153,880	6,413,231	4,991,355	20,833,562	74,459,252
12551	Sutter Medical Center, Castro Valley				61,325	61,325	13,836,845
12554	Sutter Tracy Community Hospital	7,301,321	13,020,344	11,380,671	4,913,513	36,615,849	161,696,174
13933	Willits Hospital, Inc.			1,721,278	86,784	1,808,062	2,329,000

Exhibit I
Amounts Expended for Organizations with Surplus Revenues for Three Acceptable Purposes
(Debt Retirement, Plant and Facility Expansion, Operating Contingencies)

OCC No.	Organization Name	Amounts Expended for Debt Retirement				
		2005	2006	2007	2008	Total
1040	Barlow Respiratory Hospital					0
1824	California Pacific Medical Center	7,401,672	12,841,509	13,148,329	15,528,265	48,919,775
14320	Central Valley General Hospital		3,017,994			3,017,994
2659	Chinese Hospital Association				30,024	30,024
2919	City of Hope National Medical Center					0
4141	El Camino Hospital				2,475,000	2,475,000
15566	Goleta Valley Cottage Hospital				1,463,963	1,463,963
6892	Kaiser Foundation Hospitals					0
7429	Lodi Memorial Hospital Association, Inc.	1,200,000	1,255,000	1,325,000	1,395,000	5,175,000
7848	Marin General Hospital	469,279	234,640			703,919
8025	Memorial Hospital Association	7,855,436	8,003,316	8,240,345	11,117,725	35,216,822
8234	Mills-Peninsula Health Services	0	0	13,188,183	24,472,918	37,661,101
9107	Novato Community Hospital (Sutter Marin)	1,607,083	1,607,083	1,607,083	1,607,083	6,428,332
9560	Palo Alto Medical Foundation for Health Care, Research and Education	2,429,984	9,410,979	8,624,758	13,079,702	33,545,423
10020	Presbyterian Intercommunity Hospital, Inc.	3,228,493	3,607,327	2,693,549	6,000,000	15,529,369
10401	Redwood Memorial Hospital of Fortuna					0
10849	San Antonio Community Hospital	3,435,000	3,747,297	3,963,189	4,222,421	15,367,907
11229	Santa Barbara Cottage Hospital					0
12270	St. Jude Hospital					0
15735	Sutter Health Sacramento Sierra Region	20,024,230	27,570,847	26,733,159	31,171,330	105,499,566
12548	Sutter Maternity and Surgery Center of Santa Cruz	313,755	1,322,479	1,067,675	1,169,766	3,873,675
12551	Sutter Medical Center, Castro Valley					0
12554	Sutter Tracy Community Hospital	1,260,889	1,260,889	1,260,889	1,260,889	5,043,556
13933	Willits Hospital, Inc.					0

Exhibit I
Amounts Expended for Organizations with Surplus Revenues for Three Acceptable Purposes
(Debt Retirement, Plant and Facility Expansion, Operating Contingencies)

OCC No.	Organization Name	Amounts Expended for Plant and Facility Expansion				
		2005	2006	2007	2008	Total
1040	Barlow Respiratory Hospital	55,777			1,365,824	1,421,601
1824	California Pacific Medical Center	92,576,235	112,018,201	124,586,710	177,707,474	506,888,620
14320	Central Valley General Hospital					0
2659	Chinese Hospital Association	3,873,134	2,101,920	4,706,309	7,140,472	17,821,835
2919	City of Hope National Medical Center	2,103,648				2,103,648
4141	El Camino Hospital	26,032,000	58,463,000	86,666,000	154,794,000	325,955,000
15566	Goleta Valley Cottage Hospital	335,402	826,985	70,247		1,232,634
6892	Kaiser Foundation Hospitals			1,186,351,328		1,186,351,328
7429	Lodi Memorial Hospital Association, Inc.	2,361,290	4,224,085	6,585,367	7,428,398	20,599,140
7848	Marin General Hospital	8,600,266	10,134,626	9,403,871	7,067,056	35,205,819
8025	Memorial Hospital Association	80,305,184	78,293,408	45,873,517	23,810,916	228,283,025
8234	Mills-Peninsula Health Services	47,603,560	56,007,987	95,353,473	146,796,086	345,761,106
9107	Novato Community Hospital (Sutter Marin)	1,426,954	1,624,471	1,467,388	3,104,965	7,623,778
9560	Palo Alto Medical Foundation for Health Care, Research and Education	91,749,288	157,093,894	173,526,060	90,203,952	512,573,194
10020	Presbyterian Intercommunity Hospital, Inc.	36,902,902	24,407,432	34,661,207	48,005,230	143,976,771
10401	Redwood Memorial Hospital of Fortuna	49,660	128,274	650,000		827,934
10849	San Antonio Community Hospital	4,748,842	769,920	1,835,357	6,255,277	13,609,396
11229	Santa Barbara Cottage Hospital	10,453,375	2,202,705			12,656,080
12270	St. Jude Hospital	42,228,296	38,299,682	56,560,030	67,687,225	204,775,233
15735	Sutter Health Sacramento Sierra Region	101,059,415	131,204,273	160,136,664	188,663,041	581,063,393
12548	Sutter Maternity and Surgery Center of Santa Cruz	1,026,670	1,085,483	1,209,477	993,050	4,314,680
12551	Sutter Medical Center, Castro Valley				13,674,578	13,674,578
12554	Sutter Tracy Community Hospital	7,883,126	4,134,982	3,511,468	5,576,939	21,106,515
13933	Willits Hospital, Inc.			1,435,000	894,000	2,329,000

Exhibit I
Amounts Expended for Organizations with Surplus Revenues for Three Acceptable Purposes
(Debt Retirement, Plant and Facility Expansion, Operating Contingencies)

OCC No.	Organization Name	Amounts Reserved for Operating Contingencies				
		2005	2006	2007	2008	Total
1040	Barlow Respiratory Hospital					0
1824	California Pacific Medical Center	315,673,543	318,616,813	398,616,813	435,895,267	1,468,802,436
14320	Central Valley General Hospital					0
2659	Chinese Hospital Association		14,805,855	3,316,909	332,685	18,455,449
2919	City of Hope National Medical Center					0
4141	El Camino Hospital	111,978,000	126,401,000	143,376,000	161,204,000	542,959,000
15566	Goleta Valley Cottage Hospital	963,729	775,876	1,043,558	1,767,342	4,550,505
6892	Kaiser Foundation Hospitals					0
7429	Lodi Memorial Hospital Association, Inc.					0
7848	Marin General Hospital	99,679,794	100,918,553	100,554,392	101,245,321	402,398,060
8025	Memorial Hospital Association	142,475,447	144,039,236	168,457,325	194,512,098	649,484,106
8234	Mills-Peninsula Health Services	132,110,188	140,111,166	154,754,151	167,545,008	594,520,513
9107	Novato Community Hospital (Sutter Marin)	22,511,478	23,513,614	25,294,439	26,105,089	97,424,620
9560	Palo Alto Medical Foundation for Health Care, Research and Education	245,543,848	288,660,793	341,365,135	413,093,995	1,288,663,771
10020	Presbyterian Intercommunity Hospital, Inc.					0
10401	Redwood Memorial Hospital of Fortuna			766,200		766,200
10849	San Antonio Community Hospital					0
11229	Santa Barbara Cottage Hospital	5,329,538	14,706,859		18,361,291	38,397,688
12270	St. Jude Hospital					0
15735	Sutter Health Sacramento Sierra Region	413,046,500	443,699,709	463,256,149	475,533,464	1,795,535,822
12548	Sutter Maternity and Surgery Center of Santa Cruz	13,470,718	15,440,041	17,514,141	19,845,997	66,270,897
12551	Sutter Medical Center, Castro Valley				162,267	162,267
12554	Sutter Tracy Community Hospital	30,153,734	32,360,224	34,960,033	38,072,112	135,546,103
13933	Willits Hospital, Inc.					0

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects				
1. Barlow Respiratory Hospital (OCC No. 1040)	2005: \$ 405,007 2006: 886,413 Total: \$ 1,291,420	Year	Plant or Facility Expansion			
		2005	\$ 55,777			
		2008	1,365,824			
		Total	\$ 1,421,601			
		Description of major projects: Construction of a new four-story, 102,000 sq. ft (56 beds) hospital located on approximately 4-5 acres of the existing hospital's current site. The new hospital will expand the intensive care unit. Construction is scheduled to begin in 2013 and to be completed in 2015. It will continue to care for patients in its current facility throughout this time. Total estimated cost of construction is \$140 million.				
2. California Pacific Medical Center (OCC No. 1824)	2006: \$27,011,311	Year	Debt Retirement	Plant or Facility Expansion	Operating Contingencies	Total Uses
		2005	\$ 7,401,672	\$ 92,576,235	\$ 315,673,543	\$ 415,651,450
		2006	12,841,509	112,018,201	318,616,813	443,476,523
		2007	13,148,329	124,586,710	398,616,813	536,351,852
		2008	15,528,265	177,707,474	435,895,267	629,131,006
		Total	\$ 48,919,775	\$ 506,888,620	\$ 1,468,802,436	\$ 2,024,610,831
		Description of major projects: During our prior review of hospital organizations, report dated May 26, 2006, it was discovered that the organization was involved in a project, referred to as Cathedral Hill project, to build a new 1,100,000 sq. ft. (508 beds) hospital, a 160,000 sq. ft. medical office building and 70,000 sq. ft. research building. The projected project costs for the new high rise acute care facility (hospital) as submitted to OSHPD on 1/24/05 was \$590 million with anticipated construction to begin in 2008. As part of the Cathedral Hill project, 5 properties were acquired in 2003 and 2004 for a total acquisition cost of \$101.3 million. We found in our current review that the organization continued to work on and expend funds for the Cathedral Hill project and acquired property for \$16.7 million in 2005 and 2006; it is forecast that \$1.8 billion will be spent from 2009-2017. Other capital projects include: renovation and seismic upgrades to the Davies Campus with work continuing through 2012, from 2009-2012 it is anticipated that \$66.9 million will be spent; and construction of the Sutter Street Medical Office Building that began in 2008 which was completed in 2010 with a project cost of \$40.5 million. Additionally, the organization began a new project referred to as the St. Luke's Replacement Hospital for an 80 bed hospital; services to include inpatient and outpatient surgery, imaging, birthing, health center and emergency services. The total project cost is \$253.8 million; anticipated completion in 2015.				

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects				
3. Central Valley General Hospital (OCC No. 14320)	2006: \$3,017,994	Year <hr/> 2006	Debt Retirement <hr/> \$ 3,017,994	Description of major projects: New parking lot and alley improvements at the Selma Clinic, completed April 2008. Improvements to leased building and equipment for new health clinic at Sanger Clinic completed in April 2009. Labor and Delivery Central Monitoring system and new CT scanner unit and installation at Hanford facility.		
4. Chinese Hospital Association (OCC No. 2659)	2005: \$ 1,690,446 2006: 3,209,502 2007: 4,161,593 2008: 5,886,493 Total: \$ 14,948,034	Year <hr/> 2005 2006 2007 2008 Total	Debt Retirement <hr/> 30,024 \$ 30,024	Plant or Facility Expansion <hr/> \$ 3,873,134 2,101,920 4,706,309 7,140,472 \$ 17,821,835	Operating Contingencies <hr/> 14,805,855 3,316,909 332,685 \$ 18,455,449	Total Uses <hr/> \$ 3,873,134 16,907,775 8,023,218 7,503,181 \$ 36,307,308
5. City of Hope National Medical Center (OCC No. 2919)	2005: \$2,103,648	Year <hr/> 2005	Plant or Facility Expansion <hr/> \$ 2,103,648	Description of major projects: Construction of a new three-story, 60,000 sq. ft. structure on an existing parking lot on campus, completed in April 2009 with a total cost \$26.8 million; facility named The Michael Amini Transfusion Medicine Center. Additionally, the organization is involved in a project, referred to as South Hospital Tower, which is intended to add to an existing facility which will replace functions currently being occupied in an older building on campus. Construction has not begun and is in preliminary assessment of feasibility, no timeline determined yet.		

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects				
6. El Camino Hospital (OCC No. 4141)	2005: \$ 122,085	Year	Debt Retirement	Plant or Facility Expansion	Operating Contingencies	Total Uses
	2006: 306,591					
	2007: 10,184,857					
	2008: 12,113,930					
	Total: \$ 22,727,463					
7. Goleta Valley Cottage Hospital (OCC No. 15566)	2005: \$ 1,299,131	Year	Debt Retirement	Plant or Facility Expansion	Operating Contingencies	Total Uses
	2006: 1,602,861					
	2007: 1,113,805					
	2008: 3,231,305					
	Total: \$ 7,247,102					

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects
8. Kaiser Foundation Hospitals (OCC No. 6892)	2007: \$ 225,035,794 2008: 21,526,300 Total: \$ 246,562,094	<p style="text-align: center;">Plant or Facility Expansion</p> <hr/> <p style="text-align: center;">\$ 1,186,351,328</p> <p>Description of major projects: During our prior review of hospital organizations, report dated May 26, 2006, it was discovered that the organization had numerous construction projects throughout California including planned hospitals, - new bed towers and bed expansions. At that time, eleven hospitals were in the construction process.</p> <p>During our current review we found that the organization continues to expend funds on construction of new hospitals and expansion of existing facilities. In 2007, \$1.19 billion was spent on plant and facility expansions statewide in 20 different cities. (Note the organization limited its reporting of plant and facility expansion to 2007.)</p> <p>Construction projects included new hospitals, new medical office buildings, hospital and medical office building additions, new parking structures and land acquisition.</p> <p>Two of the major projects are in Los Angeles (LAMC) and Vallejo. The LAMC project Stage 1 of rebuild 400 bed hospital, with an estimated cost to construct of \$420 million. The Vallejo project is a new hospital with 267 beds, with the cost of construction of \$411 million; the hospital opened in March 2010. The Vallejo project also includes a new central utility plant building with a cost of \$49 million.</p>

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects			
9. Lodi Memorial Hospital Association, Inc. (OCC No. 7429)	2006: \$ 938,532	Year	Debt Retirement	Plant or Facility Expansion	Total Uses
		2005	\$ 1,200,000	\$ 2,361,290	\$ 3,561,290
		2006	1,255,000	4,224,085	5,479,085
		2007	1,325,000	6,585,367	7,910,367
		2008	1,395,000	7,428,398	8,823,398
		Total	\$ 5,175,000	\$ 20,599,140	\$ 25,774,140
		<p>Description of major projects: Construction of a four-story 131,340 sq. ft. patient care wing, referred to as South Wing Addition, to expand the existing hospital; includes a small basement link, 1 floor emergency department, urgent care and lobby; and three floors of 30 medical/surgical beds each. Construction was completed in November 2009 and the new wing opened in December 2009; the total cost for the South Wing Addition and associated projects was \$187 million. The project also included the addition of a new two-story structure (approx. 14,506 sq. ft.) to house new chillers, a fire pump system, 2 new generators, central emergency power distribution and space for further expansion. Additional improvements to the site were made including additional parking, new roadway entrances, additional underground utility improvements, and improved pedestrian accessibility.</p> <p>Additionally, the organization expended funds on converting existing spaces for new uses, such as, linen storage and laundry, telecom equipment room, biomedical engineering relocation and renovation so that the basement area at the back of the hospital could be constructed into a kitchen.</p> <p>Additional projects include a remodel of 5,870 sq. ft. in the basement area for a new kitchen that began construction in 2010 (project cost of \$14.3 million); and corridor upgrades and structural upgrades for seismic compliance (total project costs of \$13.7 million). (According to media articles, the \$14 million new kitchen began serving patients in December 2011.)</p>			

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects						
10. Marin General Hospital (OCC No. 7848)	2007: \$ 5,481,251	Year	Debt Retirement	Plant or Facility Expansion	Operating Contingencies	Total Uses		
		2005	\$ 469,279	\$ 8,600,266	\$ 99,679,794	\$ 108,749,339		
		2006	234,640	10,134,626	100,918,553	111,287,819		
		2007		9,403,871	100,554,392	109,958,263		
		2008		7,067,056	101,245,321	108,312,377		
		Total	\$ 703,919	\$ 35,205,819	\$ 402,398,060	\$ 438,307,798		
		Description of major projects: In 2005, it completed work on a parking structure expending \$4.5 million. From 2005 through 2008, \$6.2 million was spent on diagnostic imaging upgrades.						
		Sutter Health is no longer associated with Marin General Hospital. As of June 30, 2010, the Marin Healthcare District took over operations of the hospital.						
		11. Memorial Hospital Association (OCC No. 8025)	2005: \$ 25,571,634 2006: 46,072,459 2007: 30,100,559 2008: 29,016,656 Total: \$ 130,761,308	Year	Debt Retirement	Plant or Facility Expansion	Operating Contingencies	Total Uses
				2005	\$ 7,855,436	\$ 80,305,184	\$ 142,475,447	\$ 230,636,067
2006	8,003,316			78,293,408	144,039,236	230,335,960		
2007	8,240,345			45,873,517	168,457,325	222,571,187		
2008	11,117,725			23,810,916	194,512,098	229,440,739		
Total	\$ 35,216,822			\$ 228,283,025	\$ 649,484,106	\$ 912,983,953		
Description of major projects: During our prior review of hospital organizations, report dated May 26, 2006, it was discovered that the organization was constructing a new 120 bed patient tower and medical office building.								
We found in our current review that the organization continues to expend funds on this project, referred to as North Patient Tower construction. In 2007, the first five floors of the seven-story patient care tower opened. The remaining two floors have been shelled ito accommodate future expansion. In 2009, additional costs of \$2 million were expended.								
In 2008, the organization began a project to build a South Patient Tower. Costs are forecast from 2012 through 2015 at \$300 million.								

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects				
12. Mills-Peninsula Health Services (OCC No. 8234)	2005: \$ 6,319,242	Year	Debt Retirement	Plant or Facility Expansion	Operating Contingencies	Total Uses
		2005		\$ 47,603,560	\$ 132,110,188	\$ 179,713,748
		2006		56,007,987	140,111,166	196,119,153
		2007	\$ 13,188,183	95,353,473	154,754,151	263,295,807
		2008	24,472,918	146,796,086	167,545,008	338,814,012
		Total	\$ 37,661,101	\$ 345,761,106	\$ 594,520,513	\$ 977,942,720
		Description of major projects: During our prior review of hospital organizations, report dated May 26, 2006, it was discovered that the organization was constructing a new 243 bed hospital, a 140,000 sq. ft. medical office building and parking structure; with future demolition of the existing hospital. We found in our current review that the organization continues to expend funds on this project. Forecasted costs for the replacement hospital, Medical Office Building and garage are \$356.1 million for 2009 through 2011. (According to the organization's website the new \$640 million 450,000 square foot hospital, located in Burlingame, opened on May 15, 2011.) Additional projects were diagnostic imaging upgrades, Behavioral Health relocation and Women's Center upgrades; diagnostic upgrade costs are forecast to continue through 2010 with anticipated costs of \$1.2 million.				
13. Novato Community Hospital (OCC No. 9107)	2005: \$ 3,721,832 2007: \$ 97,758 Total: \$ 3,819,590	Year	Debt Retirement	Plant or Facility Expansion	Operating Contingencies	Total Uses
		2005	\$ 1,607,083	\$ 1,426,954	\$ 22,511,478	\$ 25,545,515
		2006	1,607,083	1,624,471	23,513,614	26,745,168
		2007	1,607,083	1,467,388	25,294,439	28,368,910
		2008	1,607,083	3,104,965	26,105,089	30,817,137
		Total	\$ 6,428,332	\$ 7,623,778	\$ 97,424,620	\$ 111,476,730
		Description of major projects: Diagnostic imaging upgrades and capital expenditures for property, plant and equipment additions to expand services provided.				

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects				
14. Palo Alto Medical Foundation for Health Care, Research and Education (OCC No. 9560)	2005: \$ 1,428,172	Year	Debt Retirement	Plant or Facility Expansion	Operating Contingencies	Total Uses
		2005	\$ 2,429,984	\$ 91,749,288	\$ 245,543,848	\$ 339,723,120
		2006	9,410,979	157,093,894	288,660,793	455,165,666
		2007	8,624,758	173,526,060	341,365,135	523,515,953
		2008	13,079,702	90,203,952	413,093,995	516,377,649
		Total	\$ 33,545,423	\$ 512,573,194	\$1,288,663,771	\$ 1,834,782,388
		<p>Description of major projects:</p> <p>The organization opened a new clinic in 2007 (Mt. View clinic); it is a multi-specialty medical facility which includes primary care and specialty physician services, an outpatient surgical center, an urgent care center, diagnostic radiology and laboratory departments, pharmacy and conference rooms for health education. The amount spent in 2005-2008 to complete the project was \$164.1 million.</p> <p>The organization completed construction on the Clark Building, a three-story, 41,000 sq. ft. facility in Palo Alto which includes dermatology, sports medicine, physical therapy and rehabilitation. The amount spent in 2005-2007 to complete the project was \$28.3 million.</p> <p>Construction of a new 120,000 clinic (Sunnyvale Clinic) is currently under construction and is expected to be completed in 2013. The facility includes primary care, family and internal medicine, obstetrics and gynecology, pediatrics, cancer center, radiology and digital imaging department, and complete laboratory. The amount spent in 2007 and 2008 was \$45.1 million. (According to the organization's website - as of March 2012 – the new clinic is expected to be open in October 2013.)</p> <p>Additionally, the organization is building a new hospital (the San Carlos Hospital) and medical office building; it is being constructed in two phases. The first phase is the construction of outpatient medical center and parking garage which provides a range of primary and specialty care, an urgent care center, outpatient surgery and lab and diagnostic imaging departments. (According to the organization's website - as of March 2012 – the outpatient medical center is scheduled for completion in 2014.)</p>				

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects			
15. Presbyterian Intercommunity Hospital, Inc. (OCC No. 10020)	2005: \$ 8,867,127	Year	Debt Retirement	Plant or Facility Expansion	Total Uses
	2006: 9,760,522				
	2007: 377,834				
	Total: \$ 19,005,483				
		2005	\$ 3,228,493	\$ 36,902,902	\$ 40,131,395
		2006	3,607,327	24,407,432	28,014,759
		2007	2,693,549	34,661,207	37,354,756
		2008	6,000,000	48,005,230	54,005,230
		Total	\$ 15,529,369	\$ 143,976,771	\$ 159,506,140
		<p>Description of major projects:</p> <p>Seismic retrofit, renovation and on-site expansion of the hospital by construction of two new towers in phases. Currently, the Plaza Tower project is to replace a portion of the existing hospital and will be a 237,750 sq. ft., six-story (two below grade and four above grade) building which will add 112 beds. In order to build the Plaza Tower, older portions of the existing hospital had to be demolished first. Construction for the new building began in March 2010. The total project cost is estimated to be \$213 million.</p> <p>The building will replace the surgery department, increasing the number of operating rooms to 11 and add an additional special procedures lab, replace both of the existing catheterization labs and increase the number of cystoscopy room to 2; increase the number of pre and post operation beds to 48 and doubles the number of critical care beds on the first and second floors to 48. The third and fourth floor will have an additional 64 medical and surgical beds.</p> <p>As a result of the project, all utilities were re-routed through a tunnel system under the hospital and many departments were relocated at a cost of \$19.3 million in 2007 and 2008. It also required the emergency department be relocated and it was expanded to 57 beds. Additionally, the x-ray room was replaced, a second x-ray added and a new CT scan were added to emergency department. The cost for this portion was \$14.7 million, completed 2006 through 2009.</p> <p>Additional projects include the following: expansion of the neonatal intensive care unit a cost of \$1.9 million; addition of a second Catheter Lab for \$4.1 million; and a new IV pharmacy added, at a cost of \$1 million.</p>			

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects			
16. Redwood Memorial Hospital of Fortuna (OCC No. 10401)	2007: \$ 1,416,200	Year	Plant or Facility Expansion	Reserve for Operating Contingencies	Total Uses
		2005	\$ 49,660		\$ 49,660
		2006	128,274		128,274
		2007	650,000	\$ 766,200	1,416,200
		2008			
		Total	\$ 827,934	\$ 766,200	\$ 1,594,134
		Description of major projects: Retrofit hospital by replacement of the second floor, seismic upgrades and replacement of Materials Management Building estimated cost to complete of \$5 million. Construction of a new hospital tower located in the northeast section of the hospital's campus. It will be a three-story 100,000 sq. ft. facility that will have 40 patient care beds, 12 intensive care unit beds, 17 preparatory and recovery beds, and 10 post anesthesia care unit beds. It will have an emergency department with 20 treatment beds and surgical suite with 8 operating rooms and a catheterization lab. The estimated cost for the building and equipment is \$140 million.			
		According to the organization's website - as of March 2012 – open houses were held on January 21 and 22, 2012 to celebrate the completion of the Northeast Tower and it is expected that they will start treating patients in the new facility in late April 2012.			

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects			
17. San Antonio Community Hospital (OCC No. 10849)	2005: \$ 1,877,352	Year	Debt Retirement	Plant or Facility Expansion	Total Uses
		2005	\$ 3,435,000	\$ 4,748,842	\$ 8,183,842
		2006	3,747,297	769,920	4,517,217
		2007	3,963,189	1,835,357	5,798,546
		2008	4,222,421	6,255,277	10,477,698
		Total	\$ 15,367,907	\$ 13,609,396	\$ 28,977,303
		<p>Description of major projects:</p> <p>Construction of a new four-story, 179,000 sq. ft. patient care tower, to include a new 52-bed emergency department, approximately 90 new inpatient acute care beds, and related ancillary service support departments including a new energy plant and energy delivery facilities, and site improvements including parking and landscaping. The new tower will be constructed on east side of Health Facilities campus adjacent to the existing patient tower. The new energy plant will be built on campus near the existing energy plant. The Board approved project budget in June 2008 was \$153.4 million, but total project costs as of January 2010 were projected at \$150.6 million.</p> <p>Additionally, construction began in 2007 on four existing buildings which require seismic upgrade work with approximately \$2.5 million expended through April 30, 2010, and will continue until completed in fourth quarter 2013 with a total cost of \$17 million. In June 2008, a new 11 bed emergency department suite was opened in space adjacent to the existing emergency department to accommodate additional patients.</p>			

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects			
18. Santa Barbara Cottage Hospital (OCC No. 11229)	2005: \$ 15,782,913	Year	Plant or	Reserve for	Total Uses
	2006: 16,909,564		Facility	Operating	
	2008: 18,361,291		Expansion	Contingencies	
	Total: \$ 51,053,768				
		2005	\$ 10,453,375	\$ 5,329,538	\$ 15,782,913
		2006	2,202,705	14,706,859	16,909,564
		2007			
		2008		18,361,291	18,361,291
		Total	\$ 12,656,080	\$ 38,397,688	\$ 51,053,768
Description of major projects: Construction of a new four-story hospital which includes 337 patient beds, doubling the size of the emergency department and Level 2 Trauma Center, significant expansion of the Surgery Department, and two new parking structures. The new medical facility construction totals approximately 438,350 sq. ft. of space; the project also includes demolition of a portion of the existing facility. The project involves approximately 10 years of construction planned to be completed in phases. The total amount expended for the project through May 31, 2010 was \$355.4 million and the projected total at completion is \$818.4 million. The parking structures were completed in 2006 and 2007.					

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects	
19. St. Jude Hospital (OCC No. 12270)	2005: \$ 14,068,216	Year	Plant or
	2006: 8,175,617		Facility
	2007: 3,055,163		Expansion
	2008: 1,491,992		
	Total: \$ 26,790,988		
		2005	\$ 42,228,296
		2006	38,299,682
		2007	56,560,030
		2008	67,687,225
		Total	\$ 204,775,233
<p>Description of major projects: During our prior review of hospital organizations, report dated May 26, 2006, it was discovered that the organization was constructing a new patient tower and new parking structure, and seismically retrofitting several buildings.</p> <p>We found in our current review that the organization continues to expend funds on these projects. In January 2009, the Southwest Patient Tower opened (total cost of \$129 million); the five-story facility expanded emergency services and neonatal intensive care unit and adds new cardiac catheterization labs, critical care unit and maternity services. A new parking structure was completed in 2005 to provide additional parking due to the addition of the new tower.</p> <p>Additionally, the organization is involved in an expansion project for the St. Jude Medical Plaza; it will add approximately 89,000 sq. ft. to the existing medical plaza; including a four-story facility and a nine-story parking structure. (According to a construction update on the organization's website - as of March 2012 – preliminary construction began in February 2011 with installation of utility and sewer lines; and construction is underway on the \$312 million patient tower that is expected to be opened in 2014.)</p> <p>Various other projects completed include conversion of office space into 58 acute care beds; construction of new parking structure; and new medical office building</p>			

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects				
20. Sutter Health Sacramento Sierra Region (OCC No. 15735)	2005: \$ 15,285,399	Year	Debt Retirement	Plant or Facility Expansion	Operating Contingencies	Total Uses
	2006: 4,939,603					
	2008: 23,761,997					
	Total: \$ 43,986,999					
		2005	\$ 20,024,230	\$ 101,059,415	\$ 413,046,500	\$ 534,130,145
		2006	27,570,847	131,204,273	443,699,709	602,474,829
		2007	26,733,159	160,136,664	463,256,149	650,125,972
		2008	31,171,330	188,663,041	475,533,464	695,367,835
		Total	\$ 105,499,566	\$ 581,063,393	\$1,795,535,822	\$ 2,482,098,781
		Description of major projects: During our prior review of hospital organizations, report dated May 26, 2006, it was discovered that the organization was constructing a new maternal-child hospital; expanding and remodeling of existing facilities for increased capacity of cardiac services, parking spaces and physician offices. We found in our current review that the organization continues to expend funds on these projects. At Sutter Medical Center of Sacramento, \$1.1 billion is forecast from 2009 through 2013 for its construction of the new 242 bed Women's and Children's Hospital across the street from the existing hospital and a 1,110 space parking structure; renovation of the existing hospital to include a 23 operating room surgical facility, cardiac catheterization lab and expansion of the emergency room; and renovation of existing Buhler Building to include a pediatric clinic, transplant department and expansion of Neuroscience Institute. Additionally, in 2007, the organization completed and opened a new 90 Bed patient tower at the Roseville Medical Center. In 2008, it completed construction of its level 3 neonatal intensive care unit, with 16 licensed beds and a 40 bed acute rehabilitation center for trauma patients.				

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects				
21. Sutter Maternity and Surgery Center of Santa Cruz (OCC No. 12548) merged out 5/1/09	2005: \$ 3,275,096	Year	Debt Retirement	Plant or Facility Expansion	Operating Contingencies	Total Uses
	2006: 6,153,880					
	2007: 6,413,231					
	2008: 4,991,355	2005	\$ 313,755	\$ 1,026,670	\$ 13,470,718	\$ 14,811,143
	Total: \$ 20,833,562	2006	1,322,479	1,085,483	15,440,041	17,848,003
		2007	1,067,675	1,209,477	17,514,141	19,791,293
		2008	1,169,766	993,050	19,845,997	22,008,813
		Total	\$ 3,873,675	\$ 4,314,680	\$ 66,270,897	\$ 74,459,252
		Description of major projects: During our prior review of hospital organizations, report dated May 26, 2006, it was discovered that the organization was involved in a major project to expand its surgery facilities and to upgrade radiology. We found in our current review, the forecasted surgery expansion and radiology upgrade which were to begin 2007 were not initiated due to the economy; the expansion of services are expected to begin in the fourth quarter of 2011. The surgery expansion (first floor remodel/upgrade) has received approval for \$9.6 million.				
		The organization purchased property (land) adjacent to the existing hospital in 2007 for \$24.2 million; however, there are no immediate plans for developing the property. (This was not reflected in the reported expansion amounts since no plans are in place.)				
22. Sutter Medical Center, Castro Valley (OCC No. 12551)	2008: \$ 61,325	Year	Plant or Facility Expansion	Reserve for Operating Contingencies	Total Uses	
		2008	\$ 13,674,578	\$ 162,267	\$ 13,836,845	
		Description of major projects: Construction of new a 130 bed, 231,966 sq. ft. hospital including a 40 station universal care unit. The project has an approved budget of \$309 million and is anticipated to be completed in 2012. Note: This organization was previously named Sutter Merced Medical Center. As part of the prior review, report dated May 26, 2006, the OCC was revoked since it had sold its hospital assets to another hospital and no longer operated as a hospital. In 2008, we issued a new OCC to the organization because it began hospital operations again and claimed the welfare exemption. As a result, the organization only reported 2008 amounts for our current review.				

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects				
23. Sutter Tracy Community Hospital (OCC No. 12554) Merged out 9/1/09	2005: \$ 7,301,321 2006: 13,020,344 2007: 11,380,671 2008: 4,913,513 Total: \$ 36,615,849	Year	Debt Retirement	Plant or Facility Expansion	Operating Contingencies	Total Uses
		2005	\$ 1,260,889	\$ 7,883,126	\$ 30,153,734	\$ 39,297,749
		2006	1,260,889	4,134,982	32,360,224	37,756,095
		2007	1,260,889	3,511,468	34,960,033	39,732,390
		2008	1,260,889	5,576,939	38,072,112	44,909,940
		Total	\$ 5,043,556	\$ 21,106,515	\$ 135,546,103	\$ 161,696,174
		Description of major projects: During our prior review of hospital organizations, report dated May 26, 2006, it was discovered that the organization was renovating and expanding its facilities (ambulatory surgery, obstetrics, emergency department); and was constructing a modular building and new medical office. We found in our current review that the organization continues to expend funds for these projects. Construction was completed in 2007 on the modular building and medical office building. Amounts spent since our prior review and forecasted through 2010, on the hospital remodel of ambulatory surgery, OB, and ER departments, and seismic improvements are \$5.4 million. Additionally, the organization acquired property for \$7 million and expended \$3.5 million in infrastructure improvements and had diagnostic imaging upgrades of \$1.9 million and forecasts \$3 million in 2009 and 2010. The organization plans to start a project in 2011 for a new clinic in Tracy with an expected project cost of \$26 million.				
		Year	Plant or Facility Expansion			
		2007	\$ 1,435,000			
		2008	894,000			
24. Willits Hospital, Inc. (OCC No. 13933)	2007: \$ 1,721,278 2008: 86,784 Total: \$ 1,808,062	Total	\$ 2,329,000			
		Description of major projects: The organization plans to replace the main hospital structure; a 50-year ground lease of the land where the new facility will be constructed has been signed. The OSHPD permit application has begun and construction will begin soon after final approval is received. It is anticipated that construction will begin in 2012 with occupancy expected 2014. The organization anticipates investing \$58 million on the new hospital.				

Exhibit J
Hospital Organizations with Surplus Revenues and Uses of Surplus Revenues
Amounts Expended for Plant and Facility Expansion and Description of Major Construction Projects

Name of Hospital Organization	Surplus Revenues 2005 - 2008	Use of Surplus Revenues and Construction Projects				
23. Sutter Tracy Community Hospital (OCC No. 12554) Merged out 9/1/09	2005: \$ 7,301,321	Year	Debt Retirement	Plant or Facility Expansion	Operating Contingencies	Total Uses
	2006: 13,020,344					
	2007: 11,380,671					
	2008: 4,913,513					
	Total: \$ 36,615,849	2005	\$ 1,260,889	\$ 7,883,126	\$ 30,153,734	\$ 39,297,749
		2006	1,260,889	4,134,982	32,360,224	37,756,095
		2007	1,260,889	3,511,468	34,960,033	39,732,390
		2008	1,260,889	5,576,939	38,072,112	44,909,940
		Total	\$ 5,043,556	\$ 21,106,515	\$ 135,546,103	\$ 161,696,174
		Description of major projects: During our prior review of hospital organizations, report dated May 26, 2006, it was discovered that the organization was renovating and expanding its facilities (ambulatory surgery, obstetrics, emergency department); and was constructing a modular building and new medical office. We found in our current review that the organization continues to expend funds for these projects. Construction was completed in 2007 on the modular building and medical office building. Amounts spent since our prior review and forecasted through 2010, on the hospital remodel of ambulatory surgery, OB, and ER departments, and seismic improvements are \$5.4 million. Additionally, the organization acquired property for \$7 million and expended \$3.5 million in infrastructure improvements and had diagnostic imaging upgrades of \$1.9 million and forecasts \$3 million in 2009 and 2010. In 2011, the organization will begin a project for a new clinic in Tracy with an expected project cost of \$26 million.				
24. Willits Hospital, Inc. (OCC No. 13933)	2007: \$ 1,721,278	Year	Plant or Facility Expansion			
	2008: 86,784					
	Total: \$ 1,808,062	2007	\$ 1,435,000			
		2008	894,000			
		Total	\$ 2,329,000			
	Description of major projects: The organization plans to replace the main hospital structure; a 50-year ground lease of the land where the new facility will be constructed has been signed. The OSHPD permit application has begun and construction will begin soon after final approval is received. It is anticipated that construction will begin in 2012 with occupancy expected 2014. The organization anticipates investing \$58 million on the new hospital.					

Exhibit K
Program Service Revenue and Operating Expenses from Internal Revenue Service Form 990

OCC No.	Organization Name	2005		2006		2007		2008	
		Program Service Revenue*	Total Expenses**	Program Service Revenue*	Total Expenses**	Program Service Revenue*	Total Expenses**	Program Service Revenue*	Total Expenses**
160	Adventist Health Clearlake Hospital, Inc	134,461,932	136,641,272	142,922,812	145,470,980	146,849,747	149,504,812	48,560,564	50,788,650
385	Alta Bates Summit Medical Center	818,332,811	798,736,527	922,921,760	862,056,002	942,702,893	873,988,243	992,004,075	925,415,789
1027	Banner Health ***	2,644,697,501	2,552,147,654	2,880,823,180	2,764,286,551	3,044,722,904	2,932,932,378	3,496,889,344	3,421,398,521
1040	Barlow Respiratory Hospital	34,831,292	31,571,978	34,038,257	30,565,808	36,747,254	35,690,203	40,421,879	38,309,238
1051	Barton Healthcare System ***	98,977,548	91,094,708	102,835,988	96,991,355	219,343,591	209,268,531	135,272,313	129,226,361
1275	Betty Ford Center at Eisenhower, The	25,301,830	28,394,392	25,225,866	29,320,064	28,156,323	33,563,199	28,406,182	36,156,330
1277	Beverly Community Hospital Association	81,951,569	95,355,119	88,300,977	100,980,799	90,407,971	99,815,440	118,531,201	132,635,056
1329	Biggs Gridley Memorial Hospital	13,187,441	15,331,315	13,805,336	14,823,762	14,867,280	15,124,984	16,743,537	17,323,325
1824	California Pacific Medical Center	833,247,550	768,138,954	876,793,560	775,300,912	1,044,605,528	969,314,071	1,133,240,688	1,060,678,483
14974	Catholic Healthcare West ***	4,172,459,340	4,624,685,908	4,912,836,725	4,989,158,141	6,136,697,306	6,206,553,515	6,951,282,303	7,074,689,023
2254	Cedars-Sinai Medical Center	1,424,622,651	1,463,231,554	1,576,680,113	1,583,101,781	1,687,530,964	1,657,437,694	1,863,148,328	1,791,529,765
2365	Central California Foundation for Health	54,142,502	52,294,300	56,097,183	54,350,253	58,380,216	57,232,095	66,578,815	65,454,497
14320	Central Valley General Hospital	54,482,512	48,825,757	72,125,905	62,980,378	91,732,151	85,872,462	106,361,481	97,961,155
2605	Children's Hospital & Research Center at Oakland	305,252,985	313,463,100	324,299,842	352,321,760	359,839,423	373,355,229	380,149,904	411,226,161
2603	Children's Hospital at Mission	33,643,576	33,453,728	42,367,515	40,068,876	44,788,243	43,180,536	47,980,137	46,489,257
15091	Children's Hospital Central California	260,370,700	265,206,671	294,112,476	282,401,867	292,116,683	292,224,191	318,459,980	319,933,372
2607	Children's Hospital of Los Angeles	326,093,286	481,118,621	348,608,192	518,636,658	364,948,058	529,543,579	400,461,021	568,839,612
2609	Children's Hospital of Orange County	287,123,994	314,366,266	306,542,231	324,644,257	312,448,359	339,882,448	339,739,831	376,169,282
2659	Chinese Hospital Association	60,380,576	55,040,862	71,618,796	64,702,701	80,622,873	71,915,213	85,732,082	76,576,510
2906	Citrus Valley Medical Center, Inc.	255,089,116	248,954,570	267,049,873	266,836,875	283,037,776	283,245,532	291,689,341	299,037,083
2919	City of Hope National Medical Center	278,449,650	300,967,648	344,321,804	362,027,767	384,348,867	403,037,070	437,209,637	441,277,573
15124	Colusa Regional Medical Center	13,472,977	13,541,755	14,900,455	14,122,736	15,034,051	15,423,301	16,547,529	17,222,747
16032	Community Hospital of Long Beach	47,365,056	47,560,998	51,559,362		58,796,220		60,498,268	61,198,536
3186	Community Hospital of San Bernardino	129,785,777	132,302,194	132,841,578	138,409,325	139,571,215	146,826,900	155,838,376	157,576,353
3187	Community Hospital of the Monterey Peninsula	335,364,426	318,564,601	364,791,056	360,390,049	411,973,866	416,137,483	435,804,349	413,126,963
3212	Community Memorial Hospital of San Buenaventura	202,826,220	208,519,461	226,485,350	223,918,025	248,839,540	244,038,285	262,674,210	262,409,633
3677	Dameron Hospital Association	133,050,677	135,610,257	148,240,667	141,443,131	147,727,565	148,591,206	171,845,131	157,116,146
3930	Downey Regional Medical Center-Hospital, Inc.	138,191,203	152,958,294	163,041,224	164,994,495	166,199,259	171,285,117	172,391,585	186,826,768
4106	Eden Medical Center	256,079,406	263,949,090	254,514,872	257,892,541	275,370,429	265,034,265	303,948,202	289,237,107
4133	Eisenhower Medical Center	269,108,077	289,655,150	289,393,363	3,085,763,198	319,379,357	335,702,727	336,160,710	361,170,960
4141	El Camino Hospital ***	300,089,803	272,697,925	346,097,334	314,355,221	402,940,843	357,050,896	454,629,726	401,969,953
4214	Emanuel Medical Center, Inc.	132,465,495	134,137,324	135,303,029	141,400,560	161,365,164	170,445,147	160,254,904	178,143,109
4247	Enloe Medical Center	248,996,325	245,364,393	271,431,732	264,275,693	291,080,382	286,722,470	307,513,595	298,862,667
4586	Feather River Hospital	88,213,228	86,488,423	98,859,770	96,540,110	114,719,601	111,059,874	116,672,349	120,630,012
5079	Foothill Hospital-Morris L. Johnston Memorial	51,165,344	49,233,103	54,665,599	53,760,851	56,065,891	55,885,032	62,869,489	62,585,621

Exhibit K
Program Service Revenue and Operating Expenses from Internal Revenue Service Form 990

OCC No.	Organization Name	2005		2006		2007		2008	
		Program Service Revenue*	Total Expenses**	Program Service Revenue*	Total Expenses**	Program Service Revenue*	Total Expenses**	Program Service Revenue*	Total Expenses**
5230	Fresno Community Hospital and Medical Center	594,051,239	604,765,000	621,173,072	635,116,607	714,191,119	715,365,742	882,390,956	838,172,511
15948	Gardens Regional Hospital and Medical Center, Inc.	140,860,008	45,931,804	161,482,796	161,154,249	178,367,583	178,552,815	213,308,925	216,327,722
5482	Glendale Adventist Medical Center	255,681,298	251,106,069	255,123,177	252,579,424	265,938,370	268,088,995	290,150,979	283,522,524
20139	Glenn Medical Center, Inc.					11,713,191	11,668,440	12,459,839	12,595,114
15566	Goleta Valley Cottage Hospital	39,981,800	35,695,984	41,864,410	37,325,786	44,411,447	39,684,386	50,341,752	43,554,065
6257	Good Samaritan Hospital	225,240,140	237,481,798	241,639,899	254,545,556	238,627,637	251,651,441	249,344,211	266,977,468
5762	Grossmont Hospital Corporation	334,226,820	335,289,442	365,185,379	358,882,269	389,980,336	389,433,962	417,824,593	415,113,854
5831	Hanford Community Hospital	80,142,939	78,998,056	111,748,642	109,229,322	123,948,603	117,361,188	133,399,588	123,358,466
5916	Hayward Sisters Hospital	94,624,440	95,229,593	106,444,950	106,332,621	116,201,981	116,057,707	126,355,913	127,502,040
5998	Henry Mayo Newhall Memorial Hospital	127,712,968	127,646,906	135,922,274	135,900,924	158,645,107	153,640,575	178,329,577	178,757,672
6105	Hoag Memorial Hospital Presbyterian	497,526,106	487,590,158	548,061,936	565,685,626	591,498,250	601,257,910	640,281,182	664,357,044
6813	John Muir Health	795,847,483	810,487,748	864,339,212	867,433,512	948,144,574	951,461,164	1,014,260,143	1,020,912,600
6891	Kaiser Foundation Health Plan, Inc. ***	24,027,319,413	24,068,122,783	26,586,574,774	26,501,661,379	29,294,585,979	29,177,207,044	31,484,090,631	31,311,932,818
6892	Kaiser Foundation Hospitals ***	9,805,787,798	9,389,421,320	10,647,211,043	10,517,356,328	12,148,244,036	11,485,396,272	14,094,879,594	13,496,914,878
7429	Lodi Memorial Hospital Association, Inc.	120,730,959	113,350,815	139,305,358	127,900,894	154,071,998	144,958,804	152,496,000	149,793,390
7447	Loma Linda University Behavioral Medicine Center, Inc.	23,607,753	29,215,345	25,624,984	26,379,689	25,056,052	24,928,182	24,253,518	25,836,371
7455	Loma Linda University Medical Center ***	774,077,418	742,894,827	828,412,709	793,980,488	889,088,013	865,819,169	925,456,220	985,178,190
7493	Long Beach Memorial Medical Center	634,092,345	585,377,430	672,849,109	628,739,576	741,347,959	714,940,722	793,963,833	769,570,760
7728	Madera Community Hospital	57,918,154	57,742,861	59,802,584	59,376,402	63,104,462	63,179,596	67,420,409	68,189,625
7848	Marin General Hospital	251,777,758	242,554,165	264,655,736	245,568,479	274,631,839	244,682,353	264,932,812	246,363,615
15154	Mark Twain St. Joseph's Healthcare Corp.	39,682,244	36,635,784	40,352,094	39,001,117	40,736,925	41,218,758	44,109,963	41,777,177
7908	Marshall Medical Center	112,888,198	108,703,210	127,606,385	123,958,091	141,758,732	137,377,405	148,503,151	162,579,611
8025	Memorial Hospital Association	406,918,456	346,690,255	431,605,482	350,495,475	480,992,664	409,912,823	549,661,061	473,312,772
8027	Memorial Hospital Los Banos	39,132,077	43,489,673	39,264,488	41,858,099	40,330,844	44,244,239	46,439,496	45,877,906
8133	Methodist Hospital of Southern California	186,763,343	181,352,440	204,824,153	201,442,644	216,086,838	216,618,310	241,300,663	255,240,517
8234	Mills-Peninsula Health Services	358,801,122	321,468,124	373,171,223	340,937,171	398,503,306	376,568,435	439,589,663	407,692,853
8280	Mission Hospital Regional Medical Center	284,955,306	270,056,270	316,850,547	301,238,077	346,991,783	337,428,664	361,011,789	346,068,785
9017	Northbay Healthcare Group	219,961,861	214,862,091	255,375,824	234,985,795	291,565,923	277,464,237	302,937,526	299,734,450
9107	Novato Community Hospital	63,977,556	54,777,931	62,202,078	57,216,460	67,802,539	61,549,801	69,243,210	63,522,383
18250	O'Connor Hospital	212,747,015	206,753,927	228,430,545	229,954,898	271,967,895	266,922,780	271,108,889	283,595,813
18381	Orange Coast Memorial Medical Center	129,260,159	125,342,141	158,406,648	153,214,351	186,812,555	174,626,958	208,477,563	197,751,208
9379	Oroville Hospital	89,239,929	89,760,843	93,138,782	92,731,652	99,312,739	98,637,391	111,353,333	110,897,638
9383	Orthopaedic Hospital	22,236,059	40,580,685	16,121,498	26,555,512	11,507,100	25,517,989	15,217,679	31,715,916

Exhibit K
Program Service Revenue and Operating Expenses from Internal Revenue Service Form 990

OCC No.	Organization Name	2005		2006		2007		2008	
		Program Service Revenue*	Total Expenses**	Program Service Revenue*	Total Expenses**	Program Service Revenue*	Total Expenses**	Program Service Revenue*	Total Expenses**
9560	Palo Alto Medical Foundation for Health Care, Research and Education	658,320,779	597,490,029	751,645,772	702,407,929	891,523,380	830,655,161	1,047,812,658	1,005,195,389
9632	Parkview Community Hospital Medical Center	4,411,403	102,919,330	86,933,337	87,241,549	91,342,938	94,204,624	101,557,684	101,600,664
9656	Pasadena Hospital Association, Ltd.	372,653,473	365,950,179	391,882,386	389,703,563	427,672,587	463,452,777	443,835,551	493,141,780
9955	Pomona Valley Hospital Medical Center	310,398,137	303,208,661	356,860,520	347,303,980	394,267,026	385,903,836	450,750,312	437,072,106
10020	Presbyterian Intercommunity Hospital, Inc.	266,126,293	235,700,800	296,775,282	263,726,700	336,632,125	309,215,988	366,882,564	355,452,374
11777	Providence Health System-Southern California	561,410,144	554,443,084	874,095,770	860,743,751	955,731,893	935,177,403	1,100,840,479	1,087,337,523
10197	Queen of the Valley Hospital of Napa, California	196,545,839	185,461,416	209,326,547	202,839,463	228,409,261	228,893,932	252,372,666	252,540,384
2602	Rady Children's Hospital - San Diego	321,948,135	338,949,037	357,723,996	357,332,195	412,846,570	401,055,695	459,436,302	441,440,835
10363	Redlands Community Hospital	158,410,611	156,575,138	170,491,056	169,633,786	177,279,034	178,319,211	197,263,933	197,740,974
10401	Redwood Memorial Hospital of Fortuna	26,238,015	25,809,712	28,810,529	29,719,749	35,403,614	30,689,924	37,090,849	35,074,241
10499	Rideout Memorial Hospital	191,758,855	183,767,598	211,485,434	217,779,807	244,389,705	242,551,342	267,254,584	273,200,564
10502	Ridgecrest Regional Hospital	41,567,850	37,839,215	43,208,894	40,777,557	49,667,740	46,879,675	56,224,949	53,693,265
19989	Saddleback Memorial Medical Center	256,786,309	244,850,907	286,742,741	277,226,941	339,281,101	329,381,196	351,741,997	331,959,865
12138	Saint Agnes Medical Center	238,282,106	274,769,599	352,796,044	333,264,154	384,133,352	356,424,801	408,488,358	396,196,660
12202	Saint Francis Memorial Hospital	145,410,196	144,086,637	152,192,539	164,851,895	155,054,928	171,467,463	173,635,336	186,623,993
12241	Saint John's Hospital and Health Center	194,549,225	223,656,601	190,524,908	229,172,769	217,491,879	240,477,261	237,030,681	258,052,939
18249	Saint Louise Regional Hospital	57,916,586	58,419,142	269,863,420	269,572,029	79,035,395	79,720,503	83,803,484	86,501,095
10849	San Antonio Community Hospital	235,763,004	215,911,149	245,799,042	229,998,389	261,046,505	243,862,885	273,005,022	276,598,335
10992	San Fernando Community Hospital	46,550,378	48,491,852	47,869,685	49,493,380	41,955,252	49,750,747	47,844,495	51,447,582
11120	San Joaquin Community Hospital	106,591,142	112,537,286	121,357,370	124,181,813	136,882,707	134,769,243	161,689,066	155,569,083
11229	Santa Barbara Cottage Hospital	297,007,050	265,639,820	334,198,362	296,400,035	331,964,625	323,998,958	406,964,135	372,094,955
11338	Santa Rosa Memorial Hospital	291,683,500	281,369,771	305,297,113	295,389,453	335,191,769	327,602,358	346,348,762	350,243,521
15565	Santa Ynez Valley Cottage Hospital Inc.	9,895,492	9,192,862	10,166,884	9,441,027	10,268,310	10,241,014	11,310,119	10,923,465
11403	Scripps Health ***	1,386,075,873	1,340,295,153	1,557,647,727	1,486,325,776	1,675,724,300	1,610,444,443	1,835,427,386	1,769,988,402
16089	Seton Medical Center	241,030,536	240,795,217	255,541,926	253,963,887	289,005,689	288,772,541	294,020,118	304,890,063
11563	Sharp Chula Vista Medical Center	175,248,993	174,958,961	202,465,261	199,080,097	214,880,840	206,168,750	229,410,038	224,539,825
11565	Sharp Coronado Hospital and Healthcare Center	49,786,240	50,469,382	51,696,189	55,024,629	56,712,943	58,937,396	60,664,357	63,008,231
10942	Sharp Healthcare	712,998,737	732,991,435	750,792,379	794,700,356	812,256,440	855,555,111	880,433,125	907,053,697
11568	Sharp Memorial Hospital	514,529,978	472,642,641	538,644,297	512,263,559	587,400,430	545,292,660	652,930,526	599,346,668
11661	Shriners Hospitals for Children		490,795,282		514,166,653		562,196,041		617,594,720
11706	Sierra Nevada Memorial-Miners Hospitals, Inc. ***	88,106,710	85,748,411	99,974,328	93,207,754	98,007,668	95,447,876	108,305,618	104,296,555
11743	Simi Valley Hospital Association	86,889,700	87,665,329	80,510,087	87,249,075	77,720,770	85,412,757	86,578,404	91,921,559
11754	Siskiyou Hospital, Inc.	33,760,320	33,940,978	33,976,515	33,958,538	38,377,150	37,856,502	41,676,818	41,633,886

Exhibit K
Program Service Revenue and Operating Expenses from Internal Revenue Service Form 990

OCC No.	Organization Name	2005		2006		2007		2008	
		Program Service Revenue*	Total Expenses**	Program Service Revenue*	Total Expenses**	Program Service Revenue*	Total Expenses**	Program Service Revenue*	Total Expenses**
11922	Sonora Community Hospital	103,789,898	105,048,481	108,058,911	109,598,783	125,802,715	127,352,267	138,968,917	137,345,457
12072	Southern Monterey County Memorial Hospital	42,105,209	42,051,789	45,454,452	52,021,821	48,140,201	53,794,998	45,432,493	59,323,701
12137	SRM Alliance Hospital Services	64,069,881	65,909,855	74,986,187	77,689,541	81,702,363	84,240,651	84,214,546	85,018,869
12216	St. Helena Hospital	102,800,263	104,033,899	106,717,439	111,259,949	107,385,988	113,631,077	112,192,100	120,742,513
12260	St. Joseph Hospital of Eureka	131,727,509	130,812,213	131,471,112	139,278,863	145,997,992	140,291,881	150,461,025	146,084,421
12261	St. Joseph Hospital of Orange	421,400,303	392,107,422	450,295,698	425,840,223	499,027,127	479,718,447	553,231,787	536,864,914
12270	St. Jude Hospital	317,017,423	279,408,357	343,985,845	315,064,035	358,769,551	338,224,106	391,210,794	378,880,356
12271	St. Jude Hospital Yorba Linda	244,329,949	246,521,830	262,797,116	266,288,823	283,173,121	289,884,299	301,885,240	309,905,767
12293	St. Mary Medical Center	151,089,535	147,395,154	163,016,617	159,774,343	174,991,146	169,475,916	198,039,359	199,122,174
12534	Sutter Amador Hospital	52,197,901	54,437,116	55,563,847	51,594,834	59,157,803	55,722,468	61,796,639	60,946,338
12537	Sutter Coast Hospital	56,190,914	53,869,340	58,175,736	56,752,724	64,634,731	60,331,115	64,943,314	64,088,289
12542	Sutter Delta Medical Center	113,043,982	105,343,970	131,058,709	127,276,450	150,601,558	145,687,503	154,667,710	161,328,579
384	Sutter East Bay Medical Foundation	3,935,869	8,590,974	28,714,427	32,922,176	34,794,383	39,904,060	59,102,931	67,372,204
16088	Sutter Gould Medical Foundation	203,460,315	200,747,517	217,977,082	218,136,391	250,164,103	243,806,216	261,966,430	258,335,195
15735	Sutter Health Sacramento Sierra Region	1,120,486,789	1,005,079,817	1,192,310,699	1,079,669,292	1,210,021,002	1,127,256,630	1,295,727,408	1,157,131,428
12547	Sutter Lakeside Hospital	61,250,978	62,224,047	64,924,904	64,146,677	65,734,529	67,487,155	68,278,511	72,517,434
12548	Sutter Maternity and Surgery Center of Santa Cruz	39,331,718	32,778,747	47,481,724	37,570,767	53,292,748	42,617,743	58,112,474	48,291,926
12549	Sutter Medical Center of Santa Rosa	167,868,739	175,634,580	168,114,945	180,064,643	157,075,894	176,931,604	145,567,368	167,825,462
12551	Sutter Medical Center, Castro Valley	Organization not in operation until 2008						495,660	394,850
12550	Sutter Medical Foundation	285,437,534	294,617,314	334,926,407	349,474,395	386,984,701	400,582,760	434,371,105	452,854,397
15050	Sutter North Medical Foundation	52,135,009	53,467,535	58,368,555	61,088,847	63,234,177	64,691,677	69,974,594	70,436,798
12552	Sutter Solano Medical Center	97,016,415	94,873,120	104,401,562	108,551,777	109,071,003	114,108,926	109,624,373	115,064,574
12554	Sutter Tracy Community Hospital	87,800,242	73,374,086	99,447,679	78,743,211	104,773,316	85,069,414	106,630,380	92,642,139
12812	Torrance Memorial Hospital Medical Center	327,959,626	317,840,425	353,515,099	344,423,510	377,683,476	372,413,582	413,806,392	397,351,681
13027	Ukiah Adventist Hospital	52,133,855	51,248,517	64,399,887	62,287,272	73,408,558	71,183,236	79,366,848	76,671,521
13348	Valley Presbyterian Hospital	133,482,966	143,201,727	145,407,786	149,414,089	169,021,845	170,958,620	184,475,554	191,784,525
13419	Verdugo Hills Hospital	73,066,918	72,978,100	67,619,462	72,280,665	74,975,553	75,539,518	72,796,512	76,176,553
13448	Victor Valley Community Hospital	46,173,683	53,238,840	56,422,578	57,066,404	66,563,411	66,917,289	65,087,055	65,623,917
13895	White Memorial Medical Center	222,841,148	231,435,508	225,819,929	238,267,768	245,729,098	253,711,150	246,380,941	250,209,137
13933	Willits Hospital, Inc.	28,027,121	25,768,819	31,961,132	29,253,986	39,027,961	34,560,809	37,321,561	34,437,712

*Program Service Revenue on IRS Form 990 line 2 for 2005 through 2007, line 9 for 2008

**Expenses on IRS Form 990 line 17 for 2005 through 2007, line 18 for 2008

***Form 990 reflects amounts for disregarded entities as reported on BOE-278-H

Exhibit L
Information on Community Benefit Plan, Charity Care, and Cost of Charity Care

OCC No.	Organization Name	Has Community Benefit Plan (Y/N)	Date of Community Benefit Plan	Has Charity Care/Dis-count Pay Policy (Y/N)	Date of Charity Care Policy	Date of Discount Payment Policy	Maintains Cost Information (Y/N)	Method Used (Sch H, CHA, other)	Cost of Charity Care			
									2005 Total Cost	2006 Total Cost	2007 Total Cost	2008 Total Cost
160	Adventist Health Clearlake Hospital, Inc	Y	2008	Y	1/1/2008	1/1/2008	Y	H	1,972,000	1,082,000	1,256,000	1,563,000
385	Alta Bates Summit Medical Center	Y	2008-2010	Y	12/1/2007	12/1/2007	Y	H / CHA	10,195,952	10,117,691	10,061,248	12,492,121
1027	Banner Health	N		Y	3/27/2008	3/27/2008	Y	CHA	107,627,544	66,007,207	63,763,901	77,653,708
1040	Barlow Respiratory Hospital	Y	1/30/2009	Y	12/1/2007		N					
1051	Barton Healthcare System	N		Y	7/29/2009		N					
1275	Betty Ford Center at Eisenhower, The	N		Y	11/3/2008		N					
1277	Beverly Community Hospital Association	Y	2008	Y	9/24/2002		Y	H	632,563	724,413	1,057,932	1,157,245
1329	Biggs Gridley Memorial Hospital	N		Y	1/1/2007		N					
1824	California Pacific Medical Center	Y	2007	Y	1/1/2007	1/1/2007	Y	CHA	7,527,161	7,850,233	5,314,978	7,582,252
14974	Catholic Healthcare West	Y	2009/2010	Y	1/1/2007	5/7/2007	Y	CHA	43,710,000	87,899,000	107,168,000	114,413,000
2254	Cedars-Sinai Medical Center	Y	2008	Y	12/1/2007	12/1/2007	Y	H	29,687,580	21,767,613	26,996,211	31,576,137
2365	Central California Foundation for Health	Y	2008	Y	6/1/2009		N					
14320	Central Valley General Hospital	Y	2008	Y	1/1/2008	1/1/2008	Y	H	2,225,000	3,719,000	3,672,000	5,463,000
2605	Children's Hospital & Research Center at Oakland	Y	2008	Y	NoDate		N					
2603	Children's Hospital at Mission	Y	2004/2005	Y	12/7/2007		N	Other	374,107	417,099	485,691	527,839
15091	Children's Hospital Central California	Y	2008	Y	4/1/2009	4/1/2009	N	Other	87,000	68,000	12,000	9,000
2607	Children's Hospital of Los Angeles	Y	2008	Y	1/1/2008		N					
2609	Children's Hospital of Orange County	Y	2007/2008	Y	1/1/2008		Y	Other	56,529,000	60,707,000	53,199,000	59,219,000
2659	Chinese Hospital Association	Y	5/1/2009	Y	11/1/2007	11/1/2007	Y	Other	160,000	210,000	371,000	233,714
2906	Citrus Valley Medical Center, Inc.	Y	2007	Y	7/27/2007	7/27/2007	Y	H	5,986,048	5,663,413	8,284,281	8,527,019
2919	City of Hope National Medical Center	Y	2009	Y	10/31/2007		Y	Other	8,981,922	4,196,544	5,880,350	5,588,837
15124	Colusa Regional Medical Center	N		Y	NoDate		N					
16032	Community Hospital of Long Beach	Y	2007/2008	Y	1/1/2007	1/1/2007	N					
3186	Community Hospital of San Bernardino	Y	3/21/2006	Y	1/1/2007	1/1/2007	Y		1,735,000	2,675,000	2,513,000	3,454,481
3187	Community Hospital of the Monterey Peninsula	Y	2008/2009	Y	11/1/2008	11/1/2008	Y	Ratio of costs to charge	7,519,000	8,704,959	8,944,542	10,208,707
3212	Community Memorial Hospital of San Buenaventura	Y	2008	Y	1/1/2007		N	H				
3677	Dameron Hospital Association	Y	5/1/2008	Y	12/18/2008	4/21/2009	Y	Other	517,422	884,609	892,967	217,988
3930	Downey Regional Medical Center-Hospital, Inc.	Y	2009	Y	2/3/2005		N					
4106	Eden Medical Center	Y	2008-2010	Y	1/1/2007	1/1/2007	Y	H / CHA	6,581,796	8,846,537	9,531,476	10,059,023
4133	Eisenhower Medical Center	Y	2008	Y	1/1/2007		Y	Other	61,411	702,054	937,126	1,275,840
4141	El Camino Hospital	Y	2008	Y	7/1/2009			Other			826,077	1,999,059
4214	Emanuel Medical Center, Inc.	Y	1/31/2009	Y	6/1/2009	6/1/2009	Y	Other	4,762,772	5,928,563	8,761,468	10,462,689
4247	Enloe Medical Center	Y	2009	Y	1/1/2007	1/1/2007	Y		4,987,129	5,940,176	6,670,100	7,374,934

Note: Certain small and rural hospitals are not required to file a Community Benefit Plan.

Exhibit L
Information on Community Benefit Plan, Charity Care, and Cost of Charity Care

OCC No.	Organization Name	Has Community Benefit Plan (Y/N)	Date of Community Benefit Plan	Has Charity Care/Discount Pay Policy (Y/N)	Date of Charity Care Policy	Date of Discount Payment Policy	Maintains Cost Information (Y/N)	Method Used (Sch H, CHA, other)	Cost of Charity Care			
									2005 Total Cost	2006 Total Cost	2007 Total Cost	2008 Total Cost
4586	Feather River Hospital	Y	2008	Y	11/30/2007	1/27/2006	Y	H	805,000	917,000	2,794,000	1,371,000
5079	Foothill Hospital-Morris L. Johnston Memorial	Y	2007/2008	Y	7/27/2005				994,952	879,587	1,198,719	1,249,981
5230	Fresno Community Hospital and Medical Center	Y	2007/2008	Y	9/30/2008	9/30/2008	Y	H	10,800,100	13,698,000	18,397,000	17,075,000
15948	Gardens Regional Hospital and Medical Center, Inc.	Y	2008	Y	1/1/2007	1/1/2007	N	Other	911,269	2,549,372	3,551,187	4,361,903
5482	Glendale Adventist Medical Center	Y	2008	Y	1/1/2008	1/26/2006	Y	H	5,482,000	6,818,000	5,093,000	6,134,000
20139	Glenn Medical Center, Inc.	N		Y	No Date		N					
15566	Goleta Valley Cottage Hospital	Y	2008	Y	2/1/2006	2/1/2006	Y	CHA	183,582	171,410	206,073	171,484
6257	Good Samaritan Hospital	Y	2007/2008	Y	9/27/2007	9/27/2007	Y	Other	996,247	1,610,125	4,005,363	2,142,458
5762	Grossmont Hospital Corporation	Y	2008	Y	1/1/2007	1/1/2006	Y	H	1,449,618	1,197,174	11,148,686	18,802,068
5831	Hanford Community Hospital	Y	2008	Y	1/1/2008	1/1/2008		H	1,485,000	3,680,000	3,416,000	4,290,000
5916	Hayward Sisters Hospital	Y	2007/2008	Y	1/1/2007		Y	Cost to charge ratio	2,154,410	1,909,749	3,265,777	3,621,273
5998	Henry Mayo Newhall Memorial Hospital	N	2008	Y	2008	2008	N					
6105	Hoag Memorial Hospital Presbyterian	Y	2008	Y	1/23/2009	1/23/2009	Y	H	1,896,806	3,704,688	5,674,960	7,451,292
6813	John Muir Health	Y	2008	Y	12/13/2006	12/13/2006	Y	CHA	3,900,183	5,887,614	6,794,384	5,507,000
6891	Kaiser Foundation Health Plan, Inc.	Y	8/1/2006	Y	3/12/2009	3/12/2009	Y		612,680	7,665,565	2,081,812	8,692,557
6892	Kaiser Foundation Hospitals	Y	8/1/2006	Y	3/12/2009	3/12/2009	Y		29,248,490	34,362,482	18,596,839	44,919,857
7429	Lodi Memorial Hospital Association, Inc.	Y	5/28/2008	Y	1/1/2008		Y	H	741,834	944,662	1,263,511	1,840,030
7447	Loma Linda University Behavioral Medicine Center, Inc.	Y	5/1/2008	Y	5/1/2008		Y	H	347,943	482,180	177,439	822,251
7455	Loma Linda University Medical Center	Y	5/1/2009	Y	1/1/2009		Y	Other	16,959,466	18,341,262	14,799,390	28,526,206
7493	Long Beach Memorial Medical Center	Y	6/30/2008	Y	12/20/2007		Y	Cost acctg.	12,613,489	9,843,921	12,668,212	11,616,312
7728	Madera Community Hospital	Y	6/30/2008	Y	1/1/2007	1/1/2007	N					
7848	Marin General Hospital	Y	2006	Y	9/1/2004	9/1/2004	Y	CHA	1,965,980	2,851,901	2,057,709	5,330,904
15154	Mark Twain St. Joseph's Healthcare Corp.	Y	2010	Y	1/1/2007		Y	CHA	1,112,000	1,340,000	888,000	1,496,000
7908	Marshall Medical Center	N		Y	1/23/2009	1/23/2009	Y	H	124,360	262,274	466,546	543,661
8025	Memorial Hospital Association	Y	5/31/2008	Y	6/1/2008	6/1/2008	Y	H / CHA	4,336,786	6,575,027	5,908,153	7,403,440
8027	Memorial Hospital Los Banos	Y	2004	Y	6/1/2008	6/1/2008	Y	CHA	787,675	1,067,873	1,498,968	1,447,283
8133	Methodist Hospital of Southern California	Y	08-10	Y	1/1/2008		Y		7,070,606	7,414,261	6,880,014	7,052,789
8234	Mills-Peninsula Health Services	Y	2008	Y	1/1/2008	1/1/2008	Y	H / CHA	2,036,371	2,515,114	3,578,408	5,365,405
8280	Mission Hospital Regional Medical Center	Y	09-11	Y	1/1/2008	1/1/2008	Y	Other	1,096,400	936,500	3,449,100	5,162,200
9017	Northbay Healthcare Group	Y		Y	3/29/2009	3/29/2009	Y	Other	900,000	1,127,918	1,389,911	1,829,899
9107	Novato Community Hospital (Sutter Marin)	Y	2006	Y	11/1/2007	11/1/2007	Y	CHA	236,041	321,594	553,862	1,272,332

Note: Certain small and rural hospitals are not required to file a Community Benefit Plan.

Exhibit L
Information on Community Benefit Plan, Charity Care, and Cost of Charity Care

OCC No.	Organization Name	Has Community Benefit Plan (Y/N)	Date of Community Benefit Plan	Has Charity Care/Dis-count Pay Policy (Y/N)	Date of Charity Care Policy	Date of Discount Payment Policy	Maintains Cost Information (Y/N)	Method Used (Sch H, CHA, other)	Cost of Charity Care			
									2005 Total Cost	2006 Total Cost	2007 Total Cost	2008 Total Cost
18250	O'Connor Hospital	Y	2009	Y	2/22/2008	2/22/2008	Y	H/CHA				
18381	Orange Coast Memorial Medical Center	Y	11/26/2008	Y	12/20/2007	12/20/2007	Y	Other	158,000	442,000	508,000	618,000
9379	Oroville Hospital	Y	2008	Y	6/1/2007	9/1/2009	Y	Other			1,823,784	1,644,541
9383	Orthopaedic Hospital	N		Y	7/1/2007		Y		10,083,000	5,790,000	6,347,000	5,620,000
9560	Palo Alto Medical Foundation for Health Care, Research and Education		N	Y	3/1/2007		Y	CHA	964,626	813,591	757,932	884,574
9632	Parkview Community Hospital Medical Center	Y	2008	Y	8/1/2003		N					
9656	Pasadena Hospital Association, Ltd.	Y	2008	Y	9/1/2008	9/1/2008	Y	H			7,654,625	7,302,603
9955	Pomona Valley Hospital Medical Center	Y	2009	Y	2/31/2007		Y	Other	2,650,262	3,242,002	2,959,207	4,525,054
10020	Presbyterian Intercommunity Hospital, Inc.	Y	07-08	Y	2/1/2009	8/1/2009	Y	Other	3,020,756	3,485,098	7,750,669	9,868,860
11777	Providence Health System-Southern California	Y	2008	Y	2/1/2009	2/1/2009	Y	CHA	52,782,577	62,105,775	65,957,891	94,684,867
10197	Queen of the Valley Hospital of Napa, California	Y	09-11	Y	1/1/2008	1/1/2008	Y	Other	248,000	1,170,000	1,235,000	2,737,000
2602	Rady Children's Hospital - San Diego	Y	2008	Y	2/1/2009		Y	CHA	992,000	1,521,000	2,229,000	5,675,000
10363	Redlands Community Hospital	Y	2009	Y	2/20/2007		N	CHA	607,154	486,098	218,685	741,437
10401	Redwood Memorial Hospital of Fortuna	Y	10/07	Y	1/9/2007	1/9/2007	Y	Other	4,249,214	6,683,000	4,876,000	6,369,000
10499	Rideout Memorial Hospital	Y	08-09	Y	4/1/2009		Y	H	38,815,000	18,858,000	18,026,000	30,073,000
10502	Ridgecrest Regional Hospital	N		Y	1/4/2008		N					
19989	Saddleback Memorial Medical Center	Y	2008	Y	12/20/2007	12/20/2007	Y	Other	1,870,640	6,679,475	3,533,420	3,073,579
12138	Saint Agnes Medical Center	Y	6/30/2008	Y	1/1/2007	1/1/2007	Y	CHA	2,893,000	3,557,000	3,716,000	4,338,000
12202	Saint Francis Memorial Hospital	Y	08-09	Y	2/17/2009	5/7/2007	Y	Other	-9,506	-16,644	-17,981	-19,121
12241	Saint John's Hospital and Health Center	Y	2008	Y	3/23/2009	3/23/2009	Y	Other	2,433,538	2,560,235	2,232,688	2,105,346
18249	Saint Louise Regional Hospital	Y	2007	Y	2/22/2008	2/22/2008	Y	H/CHA				
10849	San Antonio Community Hospital	Y	08-09	Y	1/1/2009	2/1/2005	Y	H	1,398,096	1,322,461	1,068,428	1,565,784
10992	San Fernando Community Hospital	Y	09-10	Y	7/1/2008		N					
11120	San Joaquin Community Hospital	Y	2008	Y	1/1/2007	1/1/2007	Y	H	2,483,000	3,331,000	1,663,000	2,504,000
11229	Santa Barbara Cottage Hospital	Y	2008	Y	2/1/2008	2/1/2008	Y	CHA	3,431,241	5,135,782	5,271,904	4,283,321
11338	Santa Rosa Memorial Hospital	Y	09-11	Y	1/1/2008	1/1/2008	Y	Other	754,000	1,643,000	3,139,000	4,388,159
15565	Santa Ynez Valley Cottage Hospital Inc.	Y	2008	Y	2/1/2006		Y	CHA	31,794	50,643	58,158	26,458
11403	Scripps Health	Y	2009 & 2010	Y	8/20/2008	8/20/2008	Y	Other	17,938,640	26,402,221	28,392,349	35,504,502
16089	Seton Medical Center	Y	2007	Y	2/22/2008	2/22/2008	Y	H/CHA				
11563	Sharp Chula Vista Medical Center	Y	2008	Y	1/1/2006	1/1/2006	Y	H	1,784,961	1,055,662	5,073,430	8,278,684
11565	Sharp Coronado Hospital and Healthcare Center	Y	2008	Y	6/1/2008	1/1/2006	Y	H	303,126	34,435	1,062,867	1,500,156
10942	Sharp Healthcare	Y	2008	Y	6/1/2008	1/1/2006	Y	H				
11568	Sharp Memorial Hospital	Y	2008	Y	1/1/2006	1/1/2006	Y	H	2,231,218	2,217,101	10,674,569	15,313,313

Note: Certain small and rural hospitals are not required to file a Community Benefit Plan.

Exhibit L
Information on Community Benefit Plan, Charity Care, and Cost of Charity Care

OCC No.	Organization Name	Has Community Benefit Plan (Y/N)	Date of Community Benefit Plan	Has Charity Care/Discount Pay Policy (Y/N)	Date of Charity Care Policy	Date of Discount Payment Policy	Maintains Cost Information (Y/N)	Method Used (Sch H, CHA, other)	Cost of Charity Care			
									2005 Total Cost	2006 Total Cost	2007 Total Cost	2008 Total Cost
11661	Shriners Hospitals for Children	N		N			N					
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	Y	3/21/06	Y	5/7/2007	5/7/2007	Y	CHA	333,000	272,000	981,000	1,223,219
11743	Simi Valley Hospital Association	Y	2008	Y	1/1/2008	1/1/2008	Y	H	2,721,000	3,734,000	1,929,000	1,809,000
11754	Siskiyou Hospital, Inc.	Y		Y	Not Submitted		Y	H	1,778,462	3,059,832	2,952,224	2,922,409
11922	Sonora Community Hospital	Y	2008	Y	1/1/2007		Y	H	1,350,000	1,298,000	1,765,000	1,940,000
12072	Southern Monterey County Memorial Hospital	N		Y	12/1/2007	2/1/2007	N					
12137	SRM Alliance Hospital Services	Y	09-11	Y	1/1/2008	1/1/2008	Y	Other	104,000	475,000	706,000	694,000
12216	St. Helena Hospital	Y	2008	Y	1/1/2008	1/1/2008	Y	H	672,000	1,287,000	1,147,000	1,005,000
12260	St. Joseph Hospital of Eureka	Y	09-11	Y	1/9/2007	1/9/2007	Y	Other	22,944,542	30,716,000	30,706,000	25,100,000
12261	St. Joseph Hospital of Orange	Y	09-11	Y	1/1/2008	1/1/2008	Y	Other				
12270	St. Jude Hospital	Y	2009/2011	Y	1/1/2008	1/1/2008	Y	Other	1,162,000	1,419,000	2,147,000	4,431,000
12271	St. Jude Hospital Yorba Linda	N		Y	10/26/2009	10/26/2009	Y	CHA	2,415,000	1,322,000	2,294,000	1,621,000
12293	St. Mary Medical Center	Y	09-11	Y	1/1/2008		Y	Other	267,626	1,590,396	2,445,225	6,900,552
12534	Sutter Amador Hospital	N		Y	1/1/2007	1/1/2007	Y	CHA	1,033,112	1,159,354	1,247,073	1,175,091
12537	Sutter Coast Hospital	N		Y	No Date		Y	CHA	695,140	703,006	750,664	1,208,907
12542	Sutter Delta Medical Center	Y	May-09	Y	1/1/2009	1/1/2009	Y	H / CHA	2,744,815	3,666,264	2,378,081	3,676,653
384	Sutter East Bay Medical Foundation	N		Y	10/1/2007		Y	CHA		244,723	586,137	833,724
16088	Sutter Gould Medical Foundation	N		Y	3/1/2006		Y	CHA	153,737	238,513	1,514,260	2,069,801
15735	Sutter Health Sacramento Sierra Region	Y	2008	Y	1/1/2007	1/1/2007	Y	H / CHA	14,157,773	18,320,998	20,614,529	22,870,163
12547	Sutter Lakeside Hospital	Y	2009	Y	12/11/2007		Y	CHA	280,496	775,344	1,066,578	854,779
12548	Sutter Maternity and Surgery Center of Santa Cruz	Y	5/1/2009	Y	6/1/2008	6/1/2008	Y	H / CHA	388,468	531,158	955,331	737,108
12549	Sutter Medical Center of Santa Rosa	Y	2006	Y	2/1/2009	2/1/2009	Y	CHA	1,509,377	2,243,768	2,907,095	2,218,911
12551	Sutter Medical Center, Castro Valley	N		Y	1/1/2009							
12550	Sutter Medical Foundation	N		Y	3/1/2006		Y	CHA	114,140	231,594	547,521	1,184,082
15050	Sutter North Medical Foundation	N		Y	3/1/2007		Y	CHA	38,373	56,533	77,684	128,735
12552	Sutter Solano Medical Center	Y	2007	Y	1/1/2007	1/1/2007	Y	CHA	1,310,009	2,041,960	2,842,488	3,200,568
12554	Sutter Tracy Community Hospital	Y	2006/2007	Y	12/1/2007	12/1/2007	Y	H / CHA	623,605	962,559	1,394,462	1,907,663
12812	Torrance Memorial Hospital Medical Center	Y	2008	Y	2008	2008	Y	Other	1,468,517	1,936,326	3,620,192	3,028,281
13027	Ukiah Adventist Hospital	Y	2008	Y	1/1/2007	1/1/2007	Y	H	931,000	2,348,000	1,479,000	1,649,000
13348	Valley Presbyterian Hospital	Y	09/10	Y	8/1/2007	12/09	N					
13419	Verdugo Hills Hospital	Y	2008	Y	2/1/2008	2/1/2008	N					
13448	Victor Valley Community Hospital	N		Y	4/30/2009		N					
13895	White Memorial Medical Center	Y	2008	Y	1/1/2008	1/1/2008	Y	H	11,198,000	9,232,000	11,756,000	10,244,000
13933	Willits Hospital, Inc.	Y	2008	Y	1/1/2008	1/1/2008	Y	H	656,000	897,000	1,256,000	1,214,000

Note: Certain small and rural hospitals are not required to file a Community Benefit Plan.

Exhibit M

Organizational Clearance Certificate Holders – Small and Rural Hospitals (Not Required to File Community Benefit Plan with the OSHPD Section 124840 of Health and Safety Code)

OCC No.	Organization Name	Facility No.	Facility Name per OSHPD
1027	Banner Lassen Medical Center	106184008	Banner Lassen Medical Center
1051	Barton Memorial Hospital	106090793	Barton Memorial Hospital
1329	Biggs Gridley Memorial Hospital	106040802	Biggs Gridley Memorial Hospital
15124	Colusa Regional Medical Center	106060870	Colusa Regional Medical Center
20139	Glenn Medical Center	106110889	Glenn Medical Center
5831	Hanford Community Hospital	106160725	Hanford Community Medical Center
15154	Mark Twain St. Joseph's Hospital	106050932	Mark Twain St. Joseph's Hospital
7908	Marshall Medical Center	106090933	Marshall Medical Center (1-Rh)
8027	Memorial Hospital Los Banos	106240924	Memorial Hospital Los Banos
14476	Ojai Valley Community Hospital, a California corporation	106560501	Ojai Valley Community Hospital
160	Redbud Community Hospital	106171049	Redbud Community Hospital
10401	Redwood Memorial Hospital	106121051	Redwood Memorial Hospital
10502	Ridgecrest Regional Hospital	106150782	Ridgecrest Regional Hospital
15565	Santa Ynez Valley Cottage Hospital	106420522	Santa Ynez Valley Cottage Hospital
11706	Sierra Nevada Memorial Hospital	106291023	Sierra Nevada Memorial Hospital
11754	Siskiyou Hospital, Inc.	106474007	Fairchild Medical Center
12072	Southern Monterey County Memorial Hospital	106270777	George L Mee Memorial Hospital
12293	St. Mary Regional Medical Center	106361343	St. Mary Regional Medical Center
12534	Sutter Amador Hospital	106034002	Sutter Amador Hospital
12537	Sutter Coast Hospital	106084001	Sutter Coast Hospital
12547	Sutter Lakeside Hospital	106171395	Sutter Lakeside Hospital
13027	Ukiah Adventist Hospital	106231396	Ukiah Valley Medical Center/Hospital Drive
13448	Victor Valley Community Hospital	106361370	Victor Valley Community Hospital
13933	Willits Hospital, Inc.	106230949	Frank R Howard Memorial Hospital

Exhibit N
Bad Debt Expense Incurred for Medical Care Provided to Uninsured and Underinsured Patients

OCC No.	Organization Name	Total Bad Debt Expense for Uninsured and Underinsured Patients				
		2005	2006	2007	2008	Total
160	Adventist Health Clearlake Hospital, Inc	3,094,629	3,923,083	3,866,648	4,858,453	15,742,813
385	Alta Bates Summit Medical Center	25,951,118	26,647,889	27,115,429	25,825,696	105,540,132
1027	Banner Health	202,815,000	187,567,000	181,979,000	218,494,000	790,855,000
1040	Barlow Respiratory Hospital	627,006	30,804	1,916	11,741	671,467
1051	Barton Healthcare System	6,460,545	7,303,827	7,875,451	8,237,004	29,876,827
1275	Betty Ford Center at Eisenhower, The	174,225	51,017	90,423	71,696	387,361
1277	Beverly Community Hospital Association	3,129,062	6,509,302	7,027,455	922,953	17,588,772
1329	Biggs Gridley Memorial Hospital	958,403	950,624	921,811	1,177,254	4,008,092
1824	California Pacific Medical Center	21,200,004	22,872,000	33,925,996	35,998,992	113,996,992
14974	Catholic Healthcare West	452,949,051	486,936,229	504,082,152	594,348,789	2,038,316,221
2254	Cedars-Sinai Medical Center	97,384,612	110,746,568	125,338,374	132,654,788	466,124,342
2365	Central California Foundation for Health	6,058,691	5,146,319	5,413,668	6,514,433	23,133,111
14320	Central Valley General Hospital	2,031,483	1,834,409	2,976,901	5,394,255	12,237,048
2605	Children's Hospital & Research Center at Oakland	9,149,664	13,937,691	11,337,255	12,463,451	46,888,061
2603	Children's Hospital at Mission	1,288,117	3,067,368	2,223,424	2,553,232	9,132,141
15091	Children's Hospital Central California	3,058,288	5,129,917	4,498,930	4,876,945	17,564,080
2607	Children's Hospital of Los Angeles	12,552,000	14,181,000	11,506,000	9,926,000	48,165,000
2609	Children's Hospital of Orange County	8,512,694	10,542,693	12,150,559	17,557,906	48,763,852
2659	Chinese Hospital Association	275,245	145,133	77,041	259,412	756,831
2906	Citrus Valley Medical Center, Inc.	9,243,840	7,971,041	8,115,736	7,883,482	33,214,099
2919	City of Hope National Medical Center	Organization did not report amounts				
15124	Colusa Regional Medical Center	837,558	966,594	1,150,682	1,475,409	4,430,243
16032	Community Hospital of Long Beach	11,463,987	12,252,211	9,615,313	14,032,704	47,364,215
3186	Community Hospital of San Bernardino	14,333,126	16,736,243	13,905,109	13,169,543	58,144,021
3187	Community Hospital of the Monterey Peninsula	20,750,867	23,899,854	26,615,346	22,104,164	93,370,231
3212	Community Memorial Hospital of San Buenaventura	15,025,964	15,131,248	17,585,290	16,848,903	64,591,405
3677	Dameron Hospital Association	9,726,547	8,264,815	7,341,730	9,437,074	34,770,166
3930	Downey Regional Medical Center-Hospital, Inc.	9,717,085	13,933,926	16,972,927	20,843,768	61,467,706
4106	Eden Medical Center	25,221,576	20,274,133	14,402,822	15,040,165	74,938,696
4133	Eisenhower Medical Center	15,535,000	13,708,000	14,870,000	14,038,000	58,151,000
4141	El Camino Hospital	11,457,915	15,260,057	22,740,819	23,433,091	72,891,882
4214	Emanuel Medical Center, Inc.	17,834,000	14,504,000	24,805,000	27,525,000	84,668,000
4247	Enloe Medical Center	13,814,399	15,795,419	17,991,292	19,685,959	67,287,069

Exhibit N
Bad Debt Expense Incurred for Medical Care Provided to Uninsured and Underinsured Patients

OCC No.	Organization Name	Total Bad Debt Expense for Uninsured and Underinsured Patients				
		2005	2006	2007	2008	Total
4586	Feather River Hospital	2,212,116	2,830,288	4,173,422	4,288,572	13,504,398
5079	Foothill Hospital-Morris L. Johnston Memorial	2,081,330	1,848,353	1,811,069	1,691,840	7,432,592
5230	Fresno Community Hospital and Medical Center	29,730,000	37,250,000	56,597,000	65,115,000	188,692,000
15948	Gardens Regional Hospital and Medical Center, Inc.	Organization did not report amounts				
5482	Glendale Adventist Medical Center	17,243,795	11,512,260	8,945,159	10,135,852	47,837,066
20139	Glenn Medical Center, Inc.			1,226,784	1,492,005	2,718,789
15566	Goleta Valley Cottage Hospital	1,595,812	1,769,667	2,181,593	2,258,650	7,805,722
6257	Good Samaritan Hospital	19,888,603	22,332,218	22,525,898	25,664,891	90,411,610
5762	Grossmont Hospital Corporation	6,891,962	6,356,809	11,805,134	16,933,544	41,987,449
5831	Hanford Community Hospital	513,827	3,747,233	5,424,585	9,253,377	18,939,022
5916	Hayward Sisters Hospital	10,147,168	10,539,315	13,977,884	11,772,736	46,437,103
5998	Henry Mayo Newhall Memorial Hospital	11,542,614	9,509,392	11,529,913	15,568,085	48,150,004
6105	Hoag Memorial Hospital Presbyterian	14,993,702	21,085,669	18,415,133	23,956,225	78,450,729
6813	John Muir Health	55,435,019	46,738,454	51,819,091	81,893,242	235,885,806
6891	Kaiser Foundation Health Plan, Inc.	27,640,109	34,555,472	33,329,722	58,394,298	153,919,601
6892	Kaiser Foundation Hospitals	69,784,601	98,368,471	59,827,029	118,027,660	346,007,761
7429	Lodi Memorial Hospital Association, Inc.	18,246,505	21,209,429	23,522,911	22,489,391	85,468,236
7447	Loma Linda University Behavioral Medicine Center, Inc.	7,531,174	2,916,868	833,000	728,000	12,009,042
7455	Loma Linda University Medical Center	37,389,413	30,151,514	35,096,602	41,632,957	144,270,486
7493	Long Beach Memorial Medical Center	32,667,929	32,589,759	48,449,009	32,828,346	146,535,043
7728	Madera Community Hospital	4,578,548	5,828,894	5,742,217	4,584,759	20,734,418
7848	Marin General Hospital	11,362,505	11,290,639	10,577,006	5,352,064	38,582,214
15154	Mark Twain St. Joseph's Healthcare Corp.	2,311,490	2,640,025	3,202,458	3,712,043	11,866,016
7908	Marshall Medical Center	9,309,819	10,637,811	12,118,937	10,521,975	42,588,542
8025	Memorial Hospital Association	32,730,233	16,782,591	31,494,241	39,112,750	120,119,815
8027	Memorial Hospital Los Banos	6,378,485	5,814,118	5,855,636	7,525,053	25,573,292
8133	Methodist Hospital of Southern California	6,895,020	8,470,736	9,494,655	11,179,824	36,040,235
8234	Mills-Peninsula Health Services	12,694,295	13,387,128	8,995,336	9,450,778	44,527,537
8280	Mission Hospital Regional Medical Center	20,491,000	29,581,000	32,857,000	14,645,000	97,574,000
9017	Northbay Healthcare Group	25,620,532	27,772,311	36,440,409	38,579,961	128,413,213
9107	Novato Community Hospital (Sutter Marin)	1,298,265	2,149,558	3,079,738	1,103,721	7,631,282
18250	O'Connor Hospital	11,939,487	14,605,960	20,855,632	16,851,840	64,252,919
18381	Orange Coast Memorial Medical Center	2,992,949	6,225,143	4,661,782	11,715,879	25,595,753

Exhibit N
Bad Debt Expense Incurred for Medical Care Provided to Uninsured and Underinsured Patients

OCC No.	Organization Name	Total Bad Debt Expense for Uninsured and Underinsured Patients				
		2005	2006	2007	2008	Total
9379	Oroville Hospital	9,513,667	11,719,629	10,484,548	9,332,013	41,049,857
9383	Orthopaedic Hospital	2,409,958	39,792	-182,867	-136,256	2,130,627
9560	Palo Alto Medical Foundation for Health Care, Research and Education	5,076,436	4,744,229	8,893,923	15,044,775	33,759,363
9632	Parkview Community Hospital Medical Center	13,029,720	3,396,075	3,585,290	4,157,463	24,168,548
9656	Pasadena Hospital Association, Ltd.	25,246,651	8,017,603	10,698,327	13,772,013	57,734,594
9955	Pomona Valley Hospital Medical Center	14,997,295	30,129,722	34,563,244	48,350,707	128,040,968
10020	Presbyterian Intercommunity Hospital, Inc.	10,029,457	6,111,244	7,736,482	9,944,825	33,822,008
11777	Providence Health System-Southern California	32,751,272	20,081,360	34,227,379	18,695,696	105,755,707
10197	Queen of the Valley Hospital of Napa, California	9,451,000	7,455,000	11,756,000	12,592,000	41,254,000
2602	Rady Children's Hospital - San Diego	16,388,000	14,362,000	16,955,000	14,692,000	62,397,000
10363	Redlands Community Hospital	6,531,995	6,716,853	6,477,271	6,321,458	26,047,577
10401	Redwood Memorial Hospital of Fortuna	2,044,361	2,687,912	2,821,016	2,320,568	9,873,857
10499	Rideout Memorial Hospital	6,313,000	17,816,000	17,892,000	22,747,000	64,768,000
10502	Ridgecrest Regional Hospital	1,637,797	2,010,948	2,817,187	4,741,413	11,207,345
19989	Saddleback Memorial Medical Center	13,985,456	11,063,683	18,453,464	17,545,765	61,048,368
12138	Saint Agnes Medical Center	5,838,000	8,538,000	8,055,000	11,467,000	33,898,000
12202	Saint Francis Memorial Hospital	11,217,793	13,525,281	12,876,013	14,110,360	51,729,447
12241	Saint John's Hospital and Health Center	8,446,998	8,718,694	4,831,970	9,166,092	31,163,754
18249	Saint Louise Regional Hospital	11,213,751	10,747,842	10,968,799	12,364,959	45,295,351
10849	San Antonio Community Hospital	16,385,857	17,361,756	19,858,750	23,077,460	76,683,823
10992	San Fernando Community Hospital	5,538,388	2,678,882	4,529,521	9,691,605	22,438,396
11120	San Joaquin Community Hospital	2,457,079	6,783,056	3,267,918	9,498,314	22,006,367
11229	Santa Barbara Cottage Hospital	12,296,666	11,062,073	11,388,652	12,619,869	47,367,260
11338	Santa Rosa Memorial Hospital	19,612,000	18,119,000	23,135,000	23,854,000	84,720,000
15565	Santa Ynez Valley Cottage Hospital Inc.	2,100,130	888,126	771,910	763,945	4,524,111
11403	Scripps Health	60,622,000	66,883,000	61,839,000	73,859,000	263,203,000
16089	Seton Medical Center	15,264,345	10,567,459	24,016,635	11,210,564	61,059,003
11563	Sharp Chula Vista Medical Center	6,216,618	7,501,651	3,067,315	9,193,412	25,978,996
11565	Sharp Coronado Hospital and Healthcare Center	1,809,542	1,431,710	2,241,617	2,169,877	7,652,746
10942	Sharp Healthcare	1,677,300	2,425,345	2,904,815	2,404,776	9,412,236
11568	Sharp Memorial Hospital	10,281,005	10,076,852	14,146,664	12,768,102	47,272,623
11661	Shriners Hospitals for Children	Organization did not report amounts				
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	3,182,038	6,079,863	5,503,601	6,095,766	20,861,268

Exhibit N
Bad Debt Expense Incurred for Medical Care Provided to Uninsured and Underinsured Patients

OCC No.	Organization Name	Total Bad Debt Expense for Uninsured and Underinsured Patients				
		2005	2006	2007	2008	Total
11743	Simi Valley Hospital Association	7,351,957	7,672,529	3,316,592	3,753,105	22,094,183
11754	Siskiyou Hospital, Inc.	1,215,072	1,589,829	1,872,390	1,250,390	5,927,681
11922	Sonora Community Hospital	3,565,615	4,105,069	5,067,284	6,472,181	19,210,149
12072	Southern Monterey County Memorial Hospital	3,422,171	5,941,410	5,769,575	3,914,044	19,047,200
12137	SRM Alliance Hospital Services	6,007,000	7,308,000	7,149,000	6,747,000	27,211,000
12216	St. Helena Hospital	1,450,584	2,573,095	2,666,470	2,613,479	9,303,628
12260	St. Joseph Hospital of Eureka	8,290,294	6,647,141	8,926,076	2,590,192	26,453,703
12261	St. Joseph Hospital of Orange	18,117,496	17,817,805	18,288,594	18,959,002	73,182,897
12270	St. Jude Hospital	19,028,851	22,406,631	21,090,260	18,389,075	80,914,817
12271	St. Jude Hospital Yorba Linda	528,503	553,515	731,595	897,634	2,711,247
12293	St. Mary Medical Center	11,465,101	13,080,360	8,913,258	5,078,742	38,537,461
12534	Sutter Amador Hospital	5,090,466	4,298,689	3,018,363	3,055,390	15,462,908
12537	Sutter Coast Hospital	4,220,138	4,803,364	5,715,255	5,479,349	20,218,106
12542	Sutter Delta Medical Center	11,265,984	15,576,769	20,439,475	23,504,661	70,786,889
384	Sutter East Bay Medical Foundation	30	731,569	346,916	1,227,915	2,306,430
16088	Sutter Gould Medical Foundation	4,639,900	6,247,966	5,888,764	8,114,261	24,890,891
15735	Sutter Health Sacramento Sierra Region	36,969,122	35,276,488	28,335,012	42,501,589	143,082,211
12547	Sutter Lakeside Hospital	3,426,857	2,971,079	2,872,678	4,457,165	13,727,779
12548	Sutter Maternity and Surgery Center of Santa Cruz	551,977	644,153	9,048	543,685	1,748,863
12549	Sutter Medical Center of Santa Rosa	11,373,461	4,914,878	3,401,095	5,737,424	25,426,858
12551	Sutter Medical Center, Castro Valley	Organization not in operation until 2008, no amounts reported				
12550	Sutter Medical Foundation	3,755,797	6,995,400	6,304,775	8,109,089	25,165,061
15050	Sutter North Medical Foundation	802,280	1,259,306	1,931,475	2,451,744	6,444,805
12552	Sutter Solano Medical Center	7,637,414	6,639,224	5,568,176	2,873,719	22,718,533
12554	Sutter Tracy Community Hospital	8,759,283	6,429,929	7,334,168	10,078,501	32,601,881
12812	Torrance Memorial Hospital Medical Center	8,283,343	9,873,617	10,058,350	12,026,685	40,241,995
13027	Ukiah Adventist Hospital	1,683,941	4,641,501	2,267,931	3,145,927	11,739,300
13348	Valley Presbyterian Hospital	15,721,491	15,142,190	20,205,860	1,765,725	52,835,266
13419	Verdugo Hills Hospital	4,984,551	3,858,676	2,891,723	2,956,185	14,691,135
13448	Victor Valley Community Hospital	3,519,554	9,856,202	11,837,224	11,360,253	36,573,233
13895	White Memorial Medical Center	15,970,845	7,684,005	9,542,826	12,899,954	46,097,630
13933	Willits Hospital, Inc.	1,274,745	1,936,517	2,601,161	2,651,342	8,463,765

Exhibit O

Information on Delinquent Accounts for OCC Holders Using a Collection Agency for Debt Collection of Unpaid Medical Services

OCC No.	Organization Name	Uses a Collection Agency (Y/N)	Number of Delinquent Accounts			Debt Amount			Total Collected		
			2007	2008	Total	2007	2008	Total	2007	2008	Total
160	Adventist Health Clearlake Hospital, Inc	Y	9,678	9,709	19,387	4,333,896	4,972,994	9,306,890	531,393	432,816	964,209
385	Alta Bates Summit Medical Center	Y	364	2,452	2,816	405,413	3,395,917	3,801,330	978,212	1,580,715	2,558,927
1027	Banner Health	Y	219,512	222,269	441,781	228,361,831	239,942,877	468,304,708	33,326,849	26,749,607	60,076,456
1040	Barlow Respiratory Hospital	Y	5	8	13	6,750	71,786	78,536	94	44,846	44,940
1051	Barton Healthcare System	Y	6,433	6,938	13,371	7,296,488	9,466,106	16,762,594	1,094,563	1,062,461	2,157,024
1275	Betty Ford Center at Eisenhower, The	Y	50	50	100	90,423	71,696	162,119	11,593	18,292	29,885
1277	Beverly Community Hospital Association	Y	64,162	71,166	135,328	8,017,450	9,665,606	17,683,056	590,934	706,531	1,297,465
1329	Biggs Gridley Memorial Hospital	Y	2,131	3,439	5,570	1,126,727	1,332,142	2,458,869	174,763	296,616	471,379
1824	California Pacific Medical Center	Y	25,759	28,093	53,852	19,699,817	32,138,736	51,838,553	3,037,611	2,591,077	5,628,688
14974	Catholic Healthcare West	Y	283,762	343,008	626,770	546,834,822	501,109,889	1,047,944,711	29,667,328	32,433,961	62,101,289
2254	Cedars-Sinai Medical Center	Y	116,688	123,986	240,674	264,237,076	259,985,314	524,222,390	13,813,041	15,894,919	29,707,960
2365	Central California Foundation for Health	Y	3,521	2,495	6,016	3,233,056	3,053,143	6,286,199	302,342	157,671	460,013
14320	Central Valley General Hospital	Y	27,761	43,185	70,946	3,893,042	4,671,288	8,564,330	870,757	1,022,138	1,892,895
2605	Children's Hospital & Research Center at Oakland	Y	8,156	9,068	17,224	4,639,727	5,516,163	10,155,890	908,951	993,465	1,902,416
2603	Children's Hospital at Mission	Y	5,421	5,511	10,932	3,216,737	3,557,535	6,774,272	639,820	591,940	1,231,760
15091	Children's Hospital Central California	Y	8,964	10,549	19,513	4,704,422	5,203,300	9,907,722	384,407	257,645	642,052
2607	Children's Hospital of Los Angeles	Y	37,000	35,000	72,000	11,506,000	9,926,000	21,432,000	1,670,000	1,357,000	3,027,000
2609	Children's Hospital of Orange County	Y	12,853	13,511	26,364	7,395,083	8,203,359	15,598,442	891,919	875,658	1,767,577
2659	Chinese Hospital Association	Y	296	372	668	159,250	163,250	322,500	43,317	32,894	76,211
2906	Citrus Valley Medical Center, Inc.	Y	19,419	20,336	39,755	8,978,550	10,923,316	19,901,866	1,316,942	1,261,680	2,578,622
2919	City of Hope National Medical Center	Y	18,643	23,462	42,105	41,700,671	53,275,155	94,975,826	17,673,725	21,172,550	38,846,275
15124	Colusa Regional Medical Center	Y	1,544	2,646	4,190	1,083,238	2,396,687	3,479,925	154,850	220,638	375,488
16032	Community Hospital of Long Beach	Y	7,649	6,481	14,130	16,809,958	13,477,357	30,287,315	416,029	489,628	905,657
3186	Community Hospital of San Bernardino	Y	1,483	1,475	2,958	2,946,774	3,091,580	6,038,354	184,773	50,984	235,757
3187	Community Hospital of the Monterey Peninsula	Y	19,727	21,090	40,817	25,715,827	25,764,476	51,480,303	2,188,615	2,734,750	4,923,365
3212	Community Memorial Hospital of San Buenaventura	Y	5,115	4,221	9,336	6,664,234	5,689,503	12,353,737	297,910	217,572	515,482
3677	Dameron Hospital Association	Y	5,624	11,007	16,631	11,743,664	20,927,555	32,671,219	706,943	1,338,801	2,045,744
3930	Downey Regional Medical Center-Hospital, Inc.	Y	10,827		10,827	11,289,656		11,289,656	748,194		748,194
4106	Eden Medical Center	Y	4,876	4,291	9,167	13,608,112	10,562,018	24,170,130	707,808	329,914	1,037,722
4133	Eisenhower Medical Center	Y	15,319	11,835	27,154	10,176,968	9,148,660	19,325,628	1,233,920	745,788	1,979,708
4141	El Camino Hospital	Y	11,117	9,878	20,995	21,777,969	28,496,759	50,274,728	3,898,485	3,985,043	7,883,528
4214	Emanuel Medical Center, Inc.	Y	13,517	13,199	26,716	18,984,000	25,257,000	44,241,000	834,000	717,000	1,551,000
4247	Enloe Medical Center	Y	21,096	21,445	42,541	24,952,791	28,517,237	53,470,028	2,993,695	2,755,707	5,749,402
4586	Feather River Hospital	Y	5,193	10,774	15,967	4,262,560	9,587,027	13,849,587	116,011	344,014	460,025
5079	Foothill Hospital-Morris L. Johnston Memorial	Y	544	528	1,072	2,189,654	2,351,165	4,540,819	447,442	562,177	1,009,619

Exhibit O

Information on Delinquent Accounts for OCC Holders Using a Collection Agency for Debt Collection of Unpaid Medical Services

OCC No.	Organization Name	Uses a Collection Agency (Y/N)	Number of Delinquent Accounts			Debt Amount			Total Collected		
			2007	2008	Total	2007	2008	Total	2007	2008	Total
5230	Fresno Community Hospital and Medical Center	Y	36,748	36,102	72,850	45,609,666	60,727,088	106,336,754	4,413,796	3,490,501	7,904,297
15948	Gardens Regional Hospital and Medical Center, Inc.	Y	4,311	1,862	6,173	10,615,346	5,171,954	15,787,300	268,782	159,547	428,329
5482	Glendale Adventist Medical Center	Y	9,924	12,086	22,010	11,357,481	12,923,648	24,281,129	2,834,825	5,203,330	8,038,155
20139	Glenn Medical Center, Inc.	Y	Organization indicated on form BOE-278-H information was not available							1,128,012	1,128,012
15566	Goleta Valley Cottage Hospital	Y	4,373	4,434	8,807	2,293,288	2,669,170	4,962,458	456,164	427,344	883,508
6257	Good Samaritan Hospital	Y	9,409	9,202	18,611	10,430,040	7,176,103	17,606,143	844,425	896,652	1,741,077
5762	Grossmont Hospital Corporation	Y	25,549	25,694	51,243	83,641,029	86,691,518	170,332,547	2,664,903	2,019,837	4,684,740
5831	Hanford Community Hospital	Y	44,188	63,210	107,398	8,205,855	10,101,710	18,307,565	1,686,397	1,715,585	3,401,982
5916	Hayward Sisters Hospital	Y	9,186	8,828	18,014	8,670,358	6,481,787	15,152,145	600,553	394,218	994,771
5998	Henry Mayo Newhall Memorial Hospital	Y		9,978	9,978		13,486,535	13,486,535		1,116,347	1,116,347
6105	Hoag Memorial Hospital Presbyterian	Y	19,564	17,812	37,376	15,155,836	14,926,939	30,082,775	3,546,777	3,905,385	7,452,162
6813	John Muir Health	Y	22,705	19,232	41,937	38,672,465	33,740,277	72,412,742	3,679,947	2,523,661	6,203,608
6891	Kaiser Foundation Health Plan, Inc.	Y	214,834	218,753	433,587	25,368,880	41,931,512	67,300,392	5,004,454	6,200,594	11,205,048
6892	Kaiser Foundation Hospitals	Y	381,927	388,894	770,821	45,100,230	74,544,911	119,645,141	8,896,808	11,023,277	19,920,085
7429	Lodi Memorial Hospital Association, Inc.	Y	4,202	4,787	8,989	19,357,189	24,629,070	43,986,259	638,843	538,271	1,177,114
7447	Loma Linda University Behavioral Medicine Center, Inc.	Y	607	866	1,473	667,321	2,785,724	3,453,045	141,921	77,160	219,081
7455	Loma Linda University Medical Center	Y	8,488	19,777	28,265	9,474,259	38,789,684	48,263,943	2,035,018	1,786,030	3,821,048
7493	Long Beach Memorial Medical Center	Y	16,302	23,146	39,448	26,585,357	34,388,368	60,973,725	1,239,304	1,700,550	2,939,854
7728	Madera Community Hospital	Y	6,566	8,592	15,158	2,962,537	3,544,244	6,506,781	721,169	558,846	1,280,015
7848	Marin General Hospital	Y	4,650	2,571	7,221	3,654,291	2,640,577	6,294,868	751,704	163,612	915,316
15154	Mark Twain St. Joseph's Healthcare Corp.	Y	6,341	7,484	13,825	3,654,575	3,335,287	6,989,862	265,199	308,468	573,667
7908	Marshall Medical Center	Y	10,674	12,087	22,761	12,755,167	11,170,190	23,925,357	2,040,770	1,786,744	3,827,514
8025	Memorial Hospital Association	Y	16,036	17,573	33,609	34,450,504	42,379,138	76,829,642	3,285,470	3,396,592	6,682,062
8027	Memorial Hospital Los Banos	Y	6,081	6,742	12,823	7,045,175	8,885,667	15,930,842	630,344	561,539	1,191,883
8133	Methodist Hospital of Southern California	Y	78,602	88,193	166,795	70,048,920	86,784,104	156,833,024	187,153	503,329	690,482
8234	Mills-Peninsula Health Services	Y	9,408	15,673	25,081	6,299,507	13,074,680	19,374,187	1,502,270	1,901,452	3,403,722
8280	Mission Hospital Regional Medical Center	Y	9,300	11,400	20,700	26,054,600	17,879,800	43,934,400	1,806,200	1,746,400	3,552,600
9017	Northbay Healthcare Group	Y			0	39,145,736	39,584,458	78,730,194	2,615,150	1,076,829	3,691,979
9107	Novato Community Hospital (Sutter Marin)	Y	2,635	2,077	4,712	754,011	1,256,607	2,010,618	290,516	95,570	386,086
18250	O'Connor Hospital	Y	10,149	8,811	18,960	15,201,355	14,003,658	29,205,013	2,087,546	1,520,630	3,608,176
18381	Orange Coast Memorial Medical Center	Y	7,121	6,499	13,620	7,224,729	8,955,317	16,180,046	876,506	664,243	1,540,749
9379	Oroville Hospital	Y	8,397	8,095	16,492	7,097,213	8,267,275	15,364,488	521,226	424,029	945,255
9383	Orthopaedic Hospital	Y			0	211,535	894,597	1,106,132	89,178	487,787	576,965

Exhibit O

Information on Delinquent Accounts for OCC Holders Using a Collection Agency for Debt Collection of Unpaid Medical Services

OCC No.	Organization Name	Uses a Collection Agency (Y/N)	Number of Delinquent Accounts			Debt Amount			Total Collected		
			2007	2008	Total	2007	2008	Total	2007	2008	Total
9560	Palo Alto Medical Foundation for Health Care, Research and Education	Y	17,905	24,984	42,889	10,296,602	7,244,222	17,540,824	3,264,728	1,680,205	4,944,933
9632	Parkview Community Hospital Medical Center	Y	12,857	3,742	16,599	18,255,679	8,518,685	26,774,364	880,478	122,528	1,003,006
9656	Pasadena Hospital Association, Ltd.	Y	18,155	20,351	38,506	13,873,094	16,166,482	30,039,576	2,518,499	2,373,740	4,892,239
9955	Pomona Valley Hospital Medical Center	Y	14,049	16,218	30,267	30,765,292	30,228,308	60,993,600	1,473,305	985,732	2,459,037
10020	Presbyterian Intercommunity Hospital, Inc.	Y	13,901	14,456	28,357	8,607,697	11,745,703	20,353,400	1,184,787	1,000,186	2,184,973
11777	Providence Health System-Southern California	Y	10,761	44,790	55,551	11,588,200	44,668,028	56,256,228	1,337,437	3,943,142	5,280,579
10197	Queen of the Valley Hospital of Napa, California	Y	Organization indicated on form BOE-278-H information was not available								
2602	Rady Children's Hospital - San Diego	Y	12,303	11,749	24,052	8,800,586	9,308,259	18,108,845	1,352,378	1,086,889	2,439,267
10363	Redlands Community Hospital	Y	9,973	8,797	18,770	7,021,331	6,189,751	13,211,082	660,758	360,904	1,021,662
10401	Redwood Memorial Hospital of Fortuna	Y	2,829	1,706	4,535	2,365,492	1,350,904	3,716,396	243,743	189,942	433,685
10499	Rideout Memorial Hospital	Y			0	15,236,913	24,721,777	39,958,690	1,349,996	1,520,655	2,870,651
10502	Ridgecrest Regional Hospital	Y	3,033	4,409	7,442	3,296,069	4,525,811	7,821,880	1,043,443	1,662,685	2,706,128
19989	Saddleback Memorial Medical Center	Y	14,080	13,701	27,781	22,116,636	20,126,730	42,243,366	2,049,080	1,712,503	3,761,583
12138	Saint Agnes Medical Center	Y	12,158	14,180	26,338	9,332,000	11,265,000	20,597,000	1,345,000	1,125,000	2,470,000
12202	Saint Francis Memorial Hospital	Y	6,756	6,130	12,886	8,095,397	6,647,725	14,743,122	778,229	688,560	1,466,789
12241	Saint John's Hospital and Health Center	Y	8,738	7,215	15,953	7,785,954	7,965,349	15,751,303	1,401,428	1,155,574	2,557,002
18249	Saint Louise Regional Hospital	Y			0	34,880,674	29,852,772	64,733,446	1,454,784	1,004,647	2,459,431
10849	San Antonio Community Hospital	Y	26,734	30,057	56,791	24,194,101	26,521,006	50,715,107	3,952,061	3,285,485	7,237,546
10992	San Fernando Community Hospital	Y	4,869	2,919	7,788	6,400,553	2,815,344	9,215,897	233,948	193,156	427,104
11120	San Joaquin Community Hospital	Y	7,249	8,926	16,175	6,759,883	9,619,486	16,379,369	615,050	592,217	1,207,267
11229	Santa Barbara Cottage Hospital	Y	12,692	12,555	25,247	17,893,899	19,451,789	37,345,688	2,955,915	2,023,054	4,978,969
11338	Santa Rosa Memorial Hospital	Y	13,661	16,131	29,792	20,827,545	22,591,528	43,419,073	912,388	752,690	1,665,078
15565	Santa Ynez Valley Cottage Hospital Inc.	Y	1,650	1,840	3,490	776,095	915,590	1,691,685	175,258	182,902	358,160
11403	Scripps Health	Y		49,545	49,545	66,532,705	79,742,478	146,275,183	6,442,449	5,016,167	11,458,616
16089	Seton Medical Center	Y	9,438	7,970	17,408	14,882,599	1,172,537	16,055,135	18,113,116	130,771	18,243,887
11563	Sharp Chula Vista Medical Center	Y	11,911	11,725	23,636	40,531,166	37,536,056	78,067,222	1,345,673	792,991	2,138,664
11565	Sharp Coronado Hospital and Healthcare Center	Y	3,563	3,488	7,051	5,012,252	5,537,812	10,550,064	261,750	196,792	458,542
10942	Sharp Healthcare	Y	20,582	22,255	42,837	3,148,073	3,616,051	6,764,124	922,533	946,324	1,868,857
11568	Sharp Memorial Hospital	Y	17,294	18,043	35,337	62,281,306	65,898,985	128,180,291	3,173,941	2,167,903	5,341,844
11661	Shriners Hospitals for Children	N	Organization indicated on form BOE-278-H information was not available								
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	Y	8,449	9,642	18,091	5,197,363	6,653,976	11,851,339	681,627	639,696	1,321,323
11743	Simi Valley Hospital Association	Y	9,117	7,971	17,088	5,333,705	4,870,554	10,204,259	1,745,846	1,284,051	3,029,897
11754	Siskiyow Hospital, Inc.	Y	1,760	2,759	4,519	1,030,118	1,737,457	2,767,575	111,687	120,699	232,386
11922	Sonora Community Hospital	Y	15,668	18,892	34,560	5,392,309	7,380,070	12,772,379	1,242,449	1,487,331	2,729,780

Exhibit O

Information on Delinquent Accounts for OCC Holders Using a Collection Agency for Debt Collection of Unpaid Medical Services

OCC No.	Organization Name	Uses a Collection Agency (Y/N)	Number of Delinquent Accounts			Debt Amount			Total Collected		
			2007	2008	Total	2007	2008	Total	2007	2008	Total
12072	Southern Monterey County Memorial Hospital	Y	Organization indicated on form BOE-278-H information was not available								
12137	SRM Alliance Hospital Services	Y	5,936	4,792	10,728	8,675,698	745,590	9,421,288	537,580	430,980	968,560
12216	St. Helena Hospital	Y	3,630	2,470	6,100	2,906,814	3,061,141	5,967,955	506,803	472,936	979,739
12260	St. Joseph Hospital of Eureka	Y	9,163	5,951	15,114	5,563,444	3,407,894	8,971,338	683,224	568,014	1,251,238
12261	St. Joseph Hospital of Orange	Y	17,601	18,227	35,828	23,477,528	23,275,361	46,752,889	6,657,678	5,255,370	11,913,048
12270	St. Jude Hospital	Y	14,174	12,643	26,817	22,096,196	19,443,287	41,539,483	6,371,020	8,634,386	15,005,406
12271	St. Jude Hospital Yorba Linda	Y	5,302	3,250	8,552	848,662	936,637	1,785,299	221,589	216,825	438,414
12293	St. Mary Medical Center	Y	13,969	18,370	32,339	8,599,523	16,189,274	24,788,797	649,013	530,050	1,179,063
12534	Sutter Amador Hospital	Y	6,623	7,761	14,384	2,683,051	2,820,868	5,503,919	391,036	243,157	634,193
12537	Sutter Coast Hospital	Y	8,190	7,910	16,100	5,431,986	6,819,333	12,251,319	443,692	414,148	857,840
12542	Sutter Delta Medical Center	Y	14,321	11,521	25,842	23,062,998	19,033,429	42,096,427	1,252,270	752,384	2,004,654
384	Sutter East Bay Medical Foundation	Y	713	3,693	4,406	371,694	1,365,989	1,737,683	38,268	95,277	133,545
16088	Sutter Gould Medical Foundation	Y	19,858	22,991	42,849	7,690,724	9,368,316	17,059,040	1,168,602	1,258,134	2,426,736
15735	Sutter Health Sacramento Sierra Region	Y	33,430	28,923	62,353	39,377,780	35,285,719	74,663,499	3,346,137	2,311,739	5,657,876
12547	Sutter Lakeside Hospital	Y	3,823	7,374	11,197	1,758,941	4,097,707	5,856,648	154,872	227,350	382,222
12548	Sutter Maternity and Surgery Center of Santa Cruz	Y	115	116	231	141,268	139,998	281,266	122,157	101,305	223,462
12549	Sutter Medical Center of Santa Rosa	Y	8,815	9,315	18,130	4,690,000	6,140,000	10,830,000	780,239	721,628	1,501,867
12551	Sutter Medical Center, Castro Valley	N	Organization indicated on form BOE-278-H information was not available								
12550	Sutter Medical Foundation	Y	22,379	23,250	45,629	8,416,545	9,086,633	17,503,178	1,433,065	1,378,208	2,811,273
15050	Sutter North Medical Foundation	Y	11,195	15,553	26,748	1,287,283	1,890,913	3,178,196	339,777	468,976	808,753
12552	Sutter Solano Medical Center	Y	3,909	4,403	8,312	3,410,567	3,730,168	7,140,735	376,949	286,303	663,252
12554	Sutter Tracy Community Hospital	Y	11,552	12,304	23,856	9,469,598	10,471,454	19,941,052	1,140,195	877,165	2,017,360
12812	Torrance Memorial Hospital Medical Center	Y	17,918	23,809	41,727	9,633,625	14,091,457	23,725,082	3,334,567	3,111,785	6,446,352
13027	Ukiah Adventist Hospital	Y	5,793	5,497	11,290	4,453,139	3,766,587	8,219,726	906,468	839,823	1,746,291
13348	Valley Presbyterian Hospital	Y	8,772	12,887	21,659	16,168,860	13,631,008	29,799,868	607,608	654,158	1,261,766
13419	Verdugo Hills Hospital	Y	4,439	5,504	9,943	2,891,723	2,956,185	5,847,908	487,924	469,305	957,229
13448	Victor Valley Community Hospital	Y	8,645	7,776	16,421	11,429,187	10,322,348	21,751,535	741,410	540,066	1,281,476
13895	White Memorial Medical Center	Y	6,876	2,928	9,804	8,159,772	17,588,679	25,748,451	4,258,978	5,178,151	9,437,129
13933	Willits Hospital, Inc.	Y	2,781	2,889	5,670	2,891,278	3,235,991	6,127,269	719,192	564,494	1,283,686

Exhibit P

Information on Liens Filed for OCC Holders Using a Collection Agency for Debt Collection of Unpaid Medical Services

OCC No.	Organization Name	2007					2008				
		No. of Delinquent Accounts	No. of Liens on Delinquent Accounts	Percentage of Liens on Delinquent Accounts	Total Amounts of Liens Collected	Total Expended to Collect on Liens	No. of Delinquent Accounts	No. of Liens on Delinquent Accounts	Percentage of Liens on Delinquent Accounts	Total Amounts of Liens Collected	Total Expended to Collect on Liens
1051	Barton Healthcare System	6,433	60	0.93%	61,285	9,121	6,938	38	0.55%	45,574	42,541
1329	Biggs Gridley Memorial Hospital	2,131	24	1.13%	3,734	1,867	3,439	67	1.95%	32,267	16,134
14974	Catholic Healthcare West	283,762	78	0.03%	13,361	4,715	343,008	77	0.02%	15,463	4,445
2254	Cedars-Sinai Medical Center	116,688	24	0.02%	6,186	47,553	123,986	22	0.02%	838	38,035
15091	Children's Hospital Central California	8,964	82	0.91%	18,598	4,333	10,549	12	0.11%	100	23
2906	Citrus Valley Medical Center, Inc.	19,419	16	0.08%	0	0	20,336	8	0.04%	0	0
3187	Community Hospital of the Monterey Peninsula	19,727	226	1.15%	328,309	72,228	21,090	131	0.62%	124,286	124,286
3212	Community Memorial Hospital of San Buenaventura	5,115	17	0.33%	190,015	19,835	4,221	9	0.21%	83,576	8,226
3677	Dameron Hospital Association	5,624	102	1.81%	132,538	39,761	11,007	101	0.92%	147,948	44,384
3930	Downey Regional Medical Center-Hospital, Inc.	10,827	24	0.22%	46,316	11,579	*	11	*	16,805	4,201
4141	El Camino Hospital	11,117	2	0.02%	1,580	269	9,878	10	0.10%	9,706	1,650
4247	Enloe Medical Center	21,096	389	1.84%	264,534	191,167	21,445	429	2.00%	415,648	198,862
6257	Good Samaritan Hospital	9,409	6	0.06%	0	0	9,202	5	0.05%	0	0
7455	Loma Linda University Medical Center	8,488	9	0.11%	4	1,133	19,777	69	0.35%	1	421
7493	Long Beach Memorial Medical Center	16,302	23	0.14%	2,780	392	23,146	4	0.02%	25	4
7728	Madera Community Hospital	6,566	7	0.11%	2,816	858	8,592	14	0.16%	10,404	3,954
8133	Methodist Hospital of Southern California	78,602	21	0.03%	1	466	88,193	12	0.01%	1	236
9379	Oroville Hospital	8,397	2	0.02%	12,950	200	8,095	0	0	0	0
9955	Pomona Valley Hospital Medical Center	14,049	51	0.36%	153,083	28,483	16,218	35	0.22%	199,401	42,171
11777	Providence Health System-Southern California	10,761	11	0.10%	13,056	3,332	44,790	12	0.03%	22,871	2,881
2602	Rady Children's Hospital - San Diego	12,303	109	0.89%	265,358	31,262	11,749	47	0.40%	81,134	26,376
19989	Saddleback Memorial Medical Center	14,080	1	0.01%	750	392	13,701	0	0	0	0
10849	San Antonio Community Hospital	26,734	42	0.16%	48,515	7,762	30,057	52	0.17%	22,397	3,583
12812	Torrance Memorial Hospital Medical Center	17,918	7	0.04%	37,830	2,437	23,809	11	0.05%	71,436	2,761

* Did not outsource collection services in 2008

Exhibit Q
Information on Care for Medicare, Medi-Cal and County Indigent Program Recipients

OCC No.	Organization Name	2005 Medicare			2005 Medi-Cal			2005 County Subsidy Recipients		
		Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided
160	Adventist Health Clearlake Hospital, Inc	47,312,844	16,380,156	21,336,184	20,533,581	13,673,110	11,834,899	5,657,449	1,790,675	2,586,353
385	Alta Bates Summit Medical Center	400,748,224	202,004,968		188,618,254	26,410,719	171,517,763			
1027	Banner Health	1,520,637,000	593,685,653			292,783,597				
1040	Barlow Respiratory Hospital	42,428,537	26,937,413		4,721,838	2,916,420				
1051	Barton Healthcare System	40,295,868	14,969,768		15,939,658	9,664,194		7,189,009	2,614,444	
1275	Betty Ford Center at Eisenhower, The									
1277	Beverly Community Hospital Association	57,965,952	46,969,958	43,405,217	50,426,314	20,396,102	27,216,442			
1329	Biggs Gridley Memorial Hospital	8,624,265	4,425,803		8,227,387	3,255,002		998,204	415,585	
1824	California Pacific Medical Center	750,359,016	192,231,460		192,276,675	24,026,198	105,811,057	3,791,889	498,955	
14974	Catholic Healthcare West	6,091,047,209	1,459,748,000	1,714,728,000	2,994,288,317	807,773,000	960,218,000	99,191,780	27,300,000	39,836,000
2254	Cedars-Sinai Medical Center	1,515,413,244	337,357,207	411,343,865	401,530,824	48,194,102	125,670,708			
2365	Central California Foundation for Health	21,991,361	12,687,122		40,091,555	23,776,045				
14320	Central Valley General Hospital	19,770,107	6,760,202	8,192,385	48,367,778	31,000,970	25,098,907	4,980,418	2,642,943	2,431,519
2605	Children's Hospital & Research Center at Oakland	803,563	600,598	578,452	218,446,780	99,003,833	125,486,475	775,182	-29,961	430,141
2603	Children's Hospital at Mission				5,629,289	3,683,819	3,577,610			
15091	Children's Hospital Central California	500,701	536,293		241,208,995	157,251,627		87,708	20,753	
2607	Children's Hospital of Los Angeles	2,825,000	972,000		283,544,000	176,330,000				
2609	Children's Hospital of Orange County	1,136,000	404,000		220,861,000	55,947,000	65,811,094			
2659	Chinese Hospital Association	33,659,725	15,962,689	16,871,621	7,406,681	4,022,289	4,608,161			
2906	Citrus Valley Medical Center, Inc.	244,705,072	95,748,514	74,572,784	267,065,582	47,793,408	77,633,689			
2919	City of Hope National Medical Center	131,180,955	47,358,851	73,022,781	96,334,015	23,562,201	49,037,552			
15124	Colusa Regional Medical Center	7,523,392	5,759,922		4,863,797	1,573,396		902,845	26,453	
16032	Community Hospital of Long Beach	65,149,552	13,994,594		1,729,594	1,653,009				
3186	Community Hospital of San Bernardino	102,555,720	46,995,710	29,930,000	291,175,741	22,554,136	67,953,000		63,262	907,000
3187	Community Hospital of the Monterey Peninsula	255,748,820	88,573,488	164,457,151	28,910,490	11,823,939	19,455,637	205,936	197,951	192,905
3212	Community Memorial Hospital of San Buenaventura	253,461,921	67,272,161	67,721,771	63,126,398	19,966,021	17,544,645	5,565,485	10,283	1,175,131
3677	Dameron Hospital Association	126,604,234	24,140,321	29,216,977	43,929,503	6,667,816	8,750,059			
3930	Downey Regional Medical Center-Hospital, Inc.	173,128,228	229,418,797		23,299,639	52,730,380				
4106	Eden Medical Center	355,691,428	92,223,765		81,854,420	11,107,011	24,296,018			
4133	Eisenhower Medical Center	591,346,748	118,319,719	151,146,724	23,549,006	2,875,206	5,515,398	3,743,753	18,994	794,290
4141	El Camino Hospital									
4214	Emanuel Medical Center, Inc.	186,510,328	27,239,756		79,271,924	12,063,726		81,747		
4247	Enloe Medical Center	352,061,199	95,777,629	111,266,237	107,986,453	26,594,867	40,846,424	23,804,412	6,393,115	
4586	Feather River Hospital	220,775,388	34,544,893	46,822,762	55,875,049	11,500,177	12,355,831	11,412,969	3,885,107	2,804,321

Exhibit Q
Information on Care for Medicare, Medi-Cal and County Indigent Program Recipients

OCC No.	Organization Name	2005 Medicare			2005 Medi-Cal			2005 County Subsidy Recipients		
		Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided
5079	Foothill Hospital-Morris L. Johnston Memorial	51,332,014	12,022,986	13,731,376	20,411,053	2,875,238	5,047,002			
5230	Fresno Community Hospital and Medical Center	280,645,000	416,030,000	149,198,000	371,526,000	509,143,000	182,590,000	71,776,000	73,873,000	26,492,000
15948	Gardens Regional Hospital and Medical Center, Inc.	42,594,560	13,487,866	15,909,488	20,094,392	2,611,945	4,679,122			
5482	Glendale Adventist Medical Center	374,761,732	113,483,609	98,653,863	255,805,392	30,413,915	58,327,553			
20139	Glenn Medical Center, Inc.									
15566	Goleta Valley Cottage Hospital	31,095,608	10,012,029	10,902,411	24,797,233	7,335,767	10,210,210	823,777	335,421	92,365
6257	Good Samaritan Hospital	261,480,093	97,576,278	101,376,445	94,579,287	18,918,698	32,166,493			
5762	Grossmont Hospital Corporation	334,717,201	99,723,585	100,874,191	204,368,724	30,740,316	55,507,304	33,073,880	3,363,822	9,211,824
5831	Hanford Community Hospital	121,127,374	27,972,552	33,360,225	44,432,771	8,240,110	12,268,369	9,219,200	1,305,932	2,430,532
5916	Hayward Sisters Hospital	87,554,350	38,019,833	34,532,900	75,078,535	27,160,241	28,734,413		2,250,000	
5998	Henry Mayo Newhall Memorial Hospital									
6105	Hoag Memorial Hospital Presbyterian	283,048,627	105,463,398	142,764,417	27,289,493	5,512,653	13,055,282	11,857,471	1,090,932	6,256,045
6813	John Muir Health	941,691,109	229,863,606	246,589,905	123,945,773	35,280,158	34,418,094	4,680,206	15	
6891	Kaiser Foundation Health Plan, Inc.									
6892	Kaiser Foundation Hospitals									
7429	Lodi Memorial Hospital Association, Inc.	233,835,367	32,596,376	41,456,779	141,730,629	14,545,421	22,462,816			
7447	Loma Linda University Behavioral Medicine Center, Inc	5,197,577	3,611,923	5,088,886	3,258,268	2,509,774	3,636,279	73,309	54,856	143,778
7455	Loma Linda University Medical Center	419,699,230	154,979,884	162,133,713	700,048,678	129,811,086	231,393,836	12,614,180	3,891,658	3,804,082
7493	Long Beach Memorial Medical Center	256,174,849	108,261,140	107,827,788	207,755,826	88,311,251	95,924,471	7,070,260	2,927,535	3,351,023
7728	Madera Community Hospital	30,886,765	13,776,465		16,840,482	14,753,985		4,986,530	3,169,554	
7848	Marin General Hospital	286,182,524	57,803,017		63,599,731	9,755,219	19,935,330	25,802,962	6,010,301	6,182,284
15154	Mark Twain St. Joseph's Healthcare Corp.	25,403,198	9,103,000	9,667,000	6,699,240	4,597,000	5,086,000		444,000	752,000
7908	Marshall Medical Center	142,843,705	42,722,308	54,556,408	39,399,666	6,407,955	13,467,441	3,512,571	7,440,214	3,220,119
8025	Memorial Hospital Association	686,351,630	121,315,554		185,065,507	17,929,862	35,636,870	4,934,759	172,049	894,794
8027	Memorial Hospital Los Banos	36,299,232	6,555,954		27,182,828	8,343,826	10,575,950	754,071	26,347	199,513
8133	Methodist Hospital of Southern California	209,808,573	59,100,862	6,251,344	55,683,236	2,042,501	4,512,226	215,769		61,680
8234	Mills-Peninsula Health Services	506,254,573	104,667,762		25,003,895	5,738,350	15,515,232			
8280	Mission Hospital Regional Medical Center	249,076,100	84,976,300	29,789,800	52,142,800	12,120,800	9,911,700	23,427,300	-352,400	5,069,000
9017	Northbay Healthcare Group	319,444,578	37,697,104	70,933,363	218,577,052	17,125,345	48,302,826			
9107	Novato Community Hospital (Sutter Marin)	60,049,269	13,012,601		8,936,541	1,278,526	2,863,410	3,495,627	1,062,582	713,757
18250	O'Connor Hospital	296,602,466	66,574,300	87,918,228	68,850,391	19,579,006	21,407,085			
18381	Orange Coast Memorial Medical Center	36,960,869	12,502,475		11,283,388	4,901,604	114,000	993,460	62,025	268,000
9379	Oroville Hospital	88,846,923	40,456,928		49,085,266	22,790,125		9,356,880	6,751,871	
9383	Orthopaedic Hospital	5,771,570	10,702,879		15,190,048	19,329,070				

Exhibit Q
Information on Care for Medicare, Medi-Cal and County Indigent Program Recipients

OCC No.	Organization Name	2005 Medicare			2005 Medi-Cal			2005 County Subsidy Recipients		
		Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided
9560	Palo Alto Medical Foundation for Health Care, Research and Education						5,841,361			213,631
9632	Parkview Community Hospital Medical Center	87,496,497	32,358,066		81,118,614	20,234,186		975,175	58,536	
9656	Pasadena Hospital Association, Ltd.	439,853,473	147,178,985	158,974,670	148,852,370	30,538,296	55,090,625	5,633,188	2,557,826	13,135,540
9955	Pomona Valley Hospital Medical Center	426,405,883	54,212,540	93,473,805	391,611,812	48,374,629	98,073,878	1,964,011	9,638	220,406
10020	Presbyterian Intercommunity Hospital, Inc.	400,714,126	84,120,254	91,808,504	138,729,304	17,135,588	33,595,186	2,435,966	2,047,006	979,696
11777	Providence Health System-Southern California	1,374,717,220	289,219,832		437,570,272	80,995,014	25,780,575	49,174,128	2,346,849	
10197	Queen of the Valley Hospital of Napa, California	209,526,000	75,760,000	87,149,000	10,975,000	5,994,000	5,171,000	11,822,000	2,512,000	4,368,000
2602	Rady Children's Hospital - San Diego	2,837,673	487,439	1,392,272	247,974,105	109,393,688	139,542,689	316,802		
10363	Redlands Community Hospital	70,312,457	28,130,780	27,773,164	29,070,285	6,153,924	9,937,582	1,643,305	111,526	495,079
10401	Redwood Memorial Hospital of Fortuna	28,294,876	7,988,341	3,515,000	10,023,690	4,634,898	328,217	2,141,228	792,288	33,783
10499	Rideout Memorial Hospital	162,601,286	60,398,301	81,555,517	66,849,677	32,660,001	38,521,876	3,255,202	15,350,022	6,804,312
10502	Ridgecrest Regional Hospital	23,304,885	13,683,992		9,480,163	3,689,777		240,348		
19989	Saddleback Memorial Medical Center	160,308,787	54,070,155	40,141,320	15,551,104	1,146,706	3,893,996	2,974,082	48,146	744,710
12138	Saint Agnes Medical Center	349,092,000	130,567,000	152,058,000	87,057,000	20,204,000	34,024,000			
12202	Saint Francis Memorial Hospital	176,819,419	46,140,000	56,971,000	62,230,014	9,826,000	17,060,000			
12241	Saint John's Hospital and Health Center	325,719,132	63,208,092	89,001,456	6,733,237	445,297	1,526,089			
18249	Saint Louise Regional Hospital	70,592,704	13,615,114	25,308,445	29,552,185	-7,294,762	6,689,412			
10849	San Antonio Community Hospital	206,218,684	46,109,550	60,584,009	41,851,683	16,722,445	14,063,648			
10992	San Fernando Community Hospital	25,873,537	27,118,174		32,494,149	18,743,968				
11120	San Joaquin Community Hospital	194,495,685	46,294,116	47,768,675	151,601,382	24,889,427	35,180,995	47,479	97,125	28,687
11229	Santa Barbara Cottage Hospital	335,859,210	84,729,956	105,358,204	100,909,535	24,977,645	32,094,039	22,932,614	2,801,546	4,697,592
11338	Santa Rosa Memorial Hospital	375,436,684	70,775,390	131,083,000	75,810,744	30,504,152	32,267,000	48,345,795	19,755,386	12,901,000
15565	Santa Ynez Valley Cottage Hospital Inc.	8,865,784	3,402,491	4,129,840	875,622	75,716	515,766	326,667	162,303	32,956
11403	Scripps Health	1,077,345,816	331,133,568	383,073,306	279,878,568	85,407,952	113,939,156	64,799,806	9,494,553	19,040,165
16089	Seton Medical Center	497,262,501	90,554,359	133,371,866	103,058,555	12,888,908	26,307,734			
11563	Sharp Chula Vista Medical Center	246,938,780	55,206,773	59,960,839	141,133,056	30,141,155	40,419,806	13,421,843	1,422,939	3,780,016
11565	Sharp Coronado Hospital and Healthcare Center	29,174,145	8,375,782	9,569,226	22,973,881	22,485,377	23,888,322	1,468,936	229,571	531,870
10942	Sharp Healthcare				3,455,803	986,358	3,620,344			
11568	Sharp Memorial Hospital	317,255,922	101,774,922	104,428,371	223,791,201	36,331,480	65,261,222	18,291,252	2,205,221	6,563,470
11661	Shriners Hospitals for Children									
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	98,000,180	34,833,000	41,154,000	12,635,236	5,379,000	6,679,000	4,704,229	1,637,000	2,093,000
11743	Simi Valley Hospital Association	101,268,089	20,965,080	32,285,860	34,997,241	1,750,947	9,654,463			
11754	Siskiyou Hospital, Inc.	16,983,156	13,242,774	14,408,637	6,629,013	3,809,183	5,469,487	1,096,632	312,619	

Exhibit Q
Information on Care for Medicare, Medi-Cal and County Indigent Program Recipients

OCC No.	Organization Name	2005 Medicare			2005 Medi-Cal			2005 County Subsidy Recipients		
		Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided
11922	Sonora Community Hospital	142,903,599	33,984,377	51,211,943	18,251,924	7,911,138	7,565,696	3,396,424	510,190	1,129,694
12072	Southern Monterey County Memorial Hospital	17,589,093	6,908,113		8,559,451	10,718,216				
12137	SRM Alliance Hospital Services	74,018,535	25,107,777	25,250,000	23,207,673	5,265,976	6,271,000	8,274,069	1,553,718	3,372,000
12216	St. Helena Hospital	152,012,148	42,210,591	50,941,052	27,446,130	7,835,943	9,966,384	9,475,623	2,584,266	3,302,273
12260	St. Joseph Hospital of Eureka	159,443,337	36,821,503	17,975,804	47,180,736	13,735,482	2,011,090	15,846,655	4,041,981	2,671,991
12261	St. Joseph Hospital of Orange	298,650,989	80,604,341	96,229,026	70,599,208	3,886,367	18,790,238	13,176,522	81,497	3,053,976
12270	St. Jude Hospital	268,604,093	57,935,400	79,948,153	53,861,831	396,445	14,090,935	9,301,712	3,667,646	2,702,119
12271	St. Jude Hospital Yorba Linda	24,303,876	73,649,253	69,387,253	3,055,478	850,501	2,096,999		2,035,163	4,170,093
12293	St. Mary Medical Center	159,017,629	29,975,444		58,430,193	14,859,011		1,019,825	246,675	
12534	Sutter Amador Hospital	51,472,782	15,967,046		9,979,862	1,654,545	5,232,390	2,074,644	200,585	850,795
12537	Sutter Coast Hospital	40,439,008	18,604,204		20,814,329	3,911,964	9,195,009	3,767,086	106,296	1,440,401
12542	Sutter Delta Medical Center	96,451,731	30,997,750		38,290,632	12,972,217	14,403,838			
384	Sutter East Bay Medical Foundation									
16088	Sutter Gould Medical Foundation						9,536,476			
15735	Sutter Health Sacramento Sierra Region	1,276,501,269	255,358,300		630,330,783	99,012,131	161,493,758	61,515,293	7,751,457	26,502,568
12547	Sutter Lakeside Hospital	61,477,562	18,416,337		21,720,257	7,189,003	8,842,077	4,328,223	1,081,207	1,558,518
12548	Sutter Maternity and Surgery Center of Santa Cruz	9,588,604	3,646,425		4,351,129	367,318	1,663,646	267,546	467	
12549	Sutter Medical Center of Santa Rosa	114,831,954	47,529,519		48,907,938	27,445,902	29,853,278	17,359,892	6,113,093	9,295,533
12551	Sutter Medical Center, Castro Valley				Organization not in operation until 2008					
12550	Sutter Medical Foundation						17,278,199			1,366
15050	Sutter North Medical Foundation						5,097,021			
12552	Sutter Solano Medical Center	97,913,112	23,258,128		61,052,720	21,536,237	20,202,860	20,351,697	6,418,637	6,730,194
12554	Sutter Tracy Community Hospital	63,453,407	13,703,709		31,777,632	3,826,510	9,617,143			
12812	Torrance Memorial Hospital Medical Center	292,762,900	56,707,240	54,910,699	58,612,728	7,087,116	6,862,589			
13027	Ukiah Adventist Hospital	50,961,827	17,804,760	18,002,121	33,117,447	8,285,696	11,347,846	8,243,289	2,222,220	2,837,001
13348	Valley Presbyterian Hospital	81,216,185	31,865,459		106,577,047	47,704,794				
13419	Verdugo Hills Hospital	85,115,096	24,785,770		12,402,080	4,307,769				
13448	Victor Valley Community Hospital	21,659,049	10,425,003		17,217,012	6,005,904		676,480	42,000	
13895	White Memorial Medical Center	202,710,336	73,226,811	66,512,280	291,262,673	87,747,242	96,181,578	1,082,142	765,060	450,914
13933	Willits Hospital, Inc.	21,273,919	12,088,734	11,584,044	8,529,178	1,281,504	3,381,031	3,758,871	454,534	1,451,866

Exhibit Q
Information on Care for Medicare, Medi-Cal and County Indigent Program Recipients

OCC No.	Organization Name	2006 Medicare			2006 Medi-Cal			2006 County Subsidy Recipients		
		Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided
160	Adventist Health Clearlake Hospital, Inc	45,165,731	19,069,239	21,941,664	24,779,598	15,902,557	14,369,659	6,264,494	1,737,714	2,733,429
385	Alta Bates Summit Medical Center	425,671,720	222,141,539		213,024,489	25,369,404	172,632,208			
1027	Banner Health	2,294,414,000	662,737,298			343,942,708				
1040	Barlow Respiratory Hospital	57,968,086	27,870,005		3,315,481	1,037,786				
1051	Barton Healthcare System	33,719,798	15,386,205		18,877,899	8,355,380		7,537,869	2,409,662	
1275	Betty Ford Center at Eisenhower, The									
1277	Beverly Community Hospital Association	61,979,431	44,659,612	42,995,721	47,405,033	25,058,814	29,698,158			
1329	Biggs Gridley Memorial Hospital	9,805,732	5,071,746		8,364,512	1,610,612		881,600	80,771	
1824	California Pacific Medical Center	818,149,804	195,325,805		186,832,546	24,754,766	107,169,329	7,979,978	1,211,478	
14974	Catholic Healthcare West	6,430,990,744	1,538,170,000	1,844,333,000	3,118,980,756	755,917,000	956,847,000	114,656,070	68,904,000	98,122,000
2254	Cedars-Sinai Medical Center	1,734,594,522	394,115,933	536,597,610	380,496,271	34,540,137	120,449,174			
2365	Central California Foundation for Health	21,946,264	13,416,784		43,624,891	23,960,823				
14320	Central Valley General Hospital	5,951,251	10,403,023	6,143,382	38,523,410	55,270,704	36,476,480	8,626,495	2,872,784	4,319,633
2605	Children's Hospital & Research Center at Oakland	2,346,562	633,660	1,565,674	260,486,605	107,767,143	136,995,492	600,076	99,153	403,595
2603	Children's Hospital at Mission	7,347	7,347		8,763,690	5,445,272	3,963,597			
15091	Children's Hospital Central California	1,305,720	545,032		267,893,696	174,591,127		48,023		
2607	Children's Hospital of Los Angeles	2,819,000	761,000		297,756,000	192,437,000				
2609	Children's Hospital of Orange County	1,405,000	521,000		256,057,000	67,820,000	70,883,156			
2659	Chinese Hospital Association	34,476,058	14,523,007	15,189,710	8,806,408	3,255,430	4,528,014			
2906	Citrus Valley Medical Center, Inc.	252,447,276	100,960,323	81,862,016	252,309,836	57,253,988	80,795,822			
2919	City of Hope National Medical Center	172,009,729	58,634,854	91,565,899	106,768,614	41,010,953	58,668,488			
15124	Colusa Regional Medical Center	10,082,316	6,490,501		7,198,126	2,047,702		1,182,462	59,123	
16032	Community Hospital of Long Beach	86,549,249	13,494,008		22,850,011	2,325,840				
3186	Community Hospital of San Bernardino	96,528,589	47,540,872	27,465,000	304,665,917	19,404,176	73,794,000		6,868	667,000
3187	Community Hospital of the Monterey Peninsula	316,155,195	92,615,052	169,707,095	37,268,911	8,239,635	19,635,654	184,931	51,084	176,902
3212	Community Memorial Hospital of San Buenaventura	288,447,230	48,878,244	70,984,784	94,206,182	21,507,009	24,350,002	7,791,017		1,639,496
3677	Dameron Hospital Association	167,430,125	26,744,856	32,251,205	50,383,200	7,982,239	9,171,438			
3930	Downey Regional Medical Center-Hospital, Inc.	149,607,950	225,933,068		14,479,824	73,490,472				
4106	Eden Medical Center	360,658,992	86,844,703		87,051,374	10,524,923	24,643,180			
4133	Eisenhower Medical Center	640,240,920	124,469,052	159,377,348	21,379,651	2,486,813	4,886,420	2,702,512	15,823	564,154
4141	El Camino Hospital	12,094,000			2,154,000			853,000		
4214	Emanuel Medical Center, Inc.	183,297,819	35,375,425		81,464,346	18,096,912		139,038		
4247	Enloe Medical Center	375,679,101	110,336,122	124,891,035	106,211,954	30,938,697	45,634,703	32,826,917	6,103,319	
4586	Feather River Hospital	260,159,282	41,222,442	52,874,068	69,343,247	14,038,220	14,628,350	11,612,017	2,028,414	2,388,059
5079	Foothill Hospital-Morris L. Johnston Memorial	55,672,821	13,624,712	16,410,735	22,650,307	3,197,023	6,121,050			

Exhibit Q
Information on Care for Medicare, Medi-Cal and County Indigent Program Recipients

OCC No.	Organization Name	2006 Medicare			2006 Medi-Cal			2006 County Subsidy Recipients		
		Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided
5230	Fresno Community Hospital and Medical Center	316,682,000	446,107,000	146,203,000	428,454,000	570,262,000	186,893,000	91,773,000	90,264,000	29,582,000
15948	Inc.	56,080,167	15,397,232	20,605,403	29,166,677	3,252,271	5,434,966	138,590	2,757	33,800
5482	Glendale Adventist Medical Center	428,124,452	112,248,236	103,312,399	269,087,439	34,182,855	62,119,208			
20139	Glenn Medical Center, Inc.									
15566	Goleta Valley Cottage Hospital	30,897,471	8,842,566	10,846,834	22,828,660	8,031,938	10,100,621	952,063	280,237	114,068
6257	Good Samaritan Hospital	251,364,285	97,573,970	95,377,524	163,871,179	36,286,629	54,921,437			
5762	Grossmont Hospital Corporation	369,012,808	101,643,141	109,376,123	208,811,768	34,238,082	57,979,961	32,527,183	3,415,456	9,826,643
5831	Hanford Community Hospital	121,968,280	35,177,294	38,470,912	67,411,598	13,629,489	20,155,655	9,247,639	1,044,258	2,523,835
5916	Hayward Sisters Hospital	107,255,140	40,441,350	39,434,963	83,946,155	32,429,839	31,673,140		2,250,000	
5998	Henry Mayo Newhall Memorial Hospital	228,530,570	34,050,399		43,382,925	1,095,545		237,303	3,553,156	
6105	Hoag Memorial Hospital Presbyterian	322,092,254	114,269,729	156,370,729	25,968,040	6,122,778	13,804,778	16,184,642	273,504	3,977,617
6813	John Muir Health	1,085,466,479	206,491,264	267,006,370	242,358,878	32,817,862	31,957,887	7,269,074	45	
6891	Kaiser Foundation Health Plan, Inc.									
6892	Kaiser Foundation Hospitals									
7429	Lodi Memorial Hospital Association, Inc.	277,350,427	36,190,334	41,700,921	175,181,228	14,744,632	23,647,344			
7447	Loma Linda University Behavioral Medicine Center,	5,668,626	4,026,999	4,821,978	3,474,117	2,318,064	3,273,349	130,392	59,425	347,302
7455	Loma Linda University Medical Center	482,345,843	168,414,611	171,822,186	826,563,144	138,897,489	256,879,257	15,297,619	5,411,677	5,085,979
7493	Long Beach Memorial Medical Center	299,678,836	118,390,602	119,656,855	249,573,994	107,423,668	118,609,344	12,690,670	3,475,879	4,968,278
7728	Madera Community Hospital	28,366,316	14,561,846		18,701,796	15,915,276		4,963,195	2,516,473	
7848	Marin General Hospital	314,826,385	60,791,612		72,018,809	10,611,885	23,025,095	24,585,418	2,424,320	7,497,249
15154	Mark Twain St. Joseph's Healthcare Corp.	28,299,603	8,709,000	10,404,000	8,507,831	3,065,000	4,711,000	64,930	299,000	650,000
7908	Marshall Medical Center	168,296,456	47,129,453	61,396,384	47,930,627	5,266,868	15,161,286	4,302,858	9,534,456	3,943,634
8025	Memorial Hospital Association	766,416,347	140,044,959		203,865,790	22,234,026	39,904,763	3,679,488	172,053	665,793
8027	Memorial Hospital Los Banos	43,124,251	6,761,904		31,564,648	8,861,875	10,772,672	1,151,913	35,028	324,592
8133	Methodist Hospital of Southern California	239,202,220	62,985,611	7,733,251	65,270,760	3,413,009	4,953,743	355,140		101,521
8234	Mills-Peninsula Health Services	549,157,620	112,015,869		24,447,581	4,957,917	15,913,048			
8280	Mission Hospital Regional Medical Center	263,471,900	89,316,900	28,081,000	54,714,700	13,140,900	12,578,900	16,055,700	2,995,500	4,770,700
9017	Northbay Healthcare Group	399,790,000	50,956,437	78,835,380	248,443,708	15,915,442	58,545,071			
9107	Novato Community Hospital (Sutter Marin)	63,927,162	12,174,338		11,665,074	1,318,564	4,008,794	4,011,133	959,926	1,559,727
18250	O'Connor Hospital	367,817,117	71,049,001	101,034,569	98,265,458	10,359,854	25,007,425			
18381	Orange Coast Memorial Medical Center	44,796,056	15,525,264	610,000	13,478,270	9,243,162	182,000	1,260,410	74,582	377,000
9379	Oroville Hospital	109,603,175	43,902,667		52,582,234	24,913,703		12,766,655	6,260,190	
9383	Orthopaedic Hospital	3,974,607	6,054,801		5,412,286	7,995,132				
9560	Palo Alto Medical Foundation for Health Care, Research and Education						7,687,059			585,498

Exhibit Q
Information on Care for Medicare, Medi-Cal and County Indigent Program Recipients

OCC No.	Organization Name	2006 Medicare			2006 Medi-Cal			2006 County Subsidy Recipients		
		Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided
9632	Parkview Community Hospital Medical Center	90,564,947	31,754,801		79,801,609	27,378,566		1,019,072	1,248	
9656	Pasadena Hospital Association, Ltd.	498,188,174	153,390,059	172,204,320	163,542,865	27,945,413	53,992,425	4,609,784	5,163,194	13,725,440
9955	Pomona Valley Hospital Medical Center	451,592,988	54,534,914	94,789,835	447,517,472	53,173,930	107,259,873	2,376,596	1,682	301,843
10020	Presbyterian Intercommunity Hospital, Inc.	462,994,197	91,427,460	101,797,548	145,562,820	17,726,681	36,162,116	2,494,204	2,164,401	943,203
11777	Providence Health System-Southern California	1,545,223,164	342,048,318	17,718,356	653,057,523	53,098,627	24,992,114			
10197	Queen of the Valley Hospital of Napa, California	241,743,000	81,988,000	95,369,000	10,978,000	7,886,000	5,542,000	13,868,000	1,720,000	4,580,000
2602	Rady Children's Hospital - San Diego	1,535,102	371,324	663,987	310,297,285	132,506,658	146,338,385	432,176		
10363	Redlands Community Hospital	79,131,857	31,271,862	30,381,394	33,258,553	7,328,243	11,168,858	2,241,163	20,177	622,286
10401	Redwood Memorial Hospital of Fortuna	27,762,906	8,826,829	3,273,308	12,997,139	4,362,476	2,533,380	3,024,377	664,434	636,501
10499	Rideout Memorial Hospital	183,273,610	62,031,568	90,778,582	67,600,175	37,249,468	41,450,780	10,197,975	9,162,813	7,164,728
10502	Ridgecrest Regional Hospital	27,344,907	11,972,539		11,382,332	4,489,404		191,269	2,581	
19989	Saddleback Memorial Medical Center	206,397,413	53,586,798	51,537,434	12,914,080	2,567,976	3,224,646	2,840,190	66,088	709,195
12138	Saint Agnes Medical Center	384,522,000	139,860,000	157,117,000	105,187,000	27,736,000	39,848,000			
12202	Saint Francis Memorial Hospital	191,247,203	48,267,000	60,760,000	78,279,398	9,930,000	20,949,000			
12241	Saint John's Hospital and Health Center	297,881,118	64,004,088	89,053,009	6,936,004	507,570	1,782,896			
18249	Saint Louise Regional Hospital	83,408,652	14,380,344	26,594,362	24,252,972	2,623,693	7,309,286			
10849	San Antonio Community Hospital	193,289,459	47,766,820	60,746,182	39,987,873	14,413,807	13,709,223			
10992	San Fernando Community Hospital	36,063,412	26,483,763		33,954,355	14,401,108				
11120	San Joaquin Community Hospital	211,808,418	46,667,542	45,467,360	185,669,781	30,732,760	38,369,661	1,006,084	142,068	201,960
11229	Santa Barbara Cottage Hospital	343,252,645	106,892,256	117,782,982	109,762,195	24,050,202	36,586,993	27,576,401	3,112,903	5,014,068
11338	Santa Rosa Memorial Hospital	397,231,137	80,994,798	122,439,000	97,960,284	17,779,242	34,126,000	50,358,742	21,189,253	16,585,000
15565	Santa Ynez Valley Cottage Hospital Inc.	9,940,181	3,554,386	4,594,163	966,545	80,965	337,501	395,322	28,699	40,055
11403	Scripps Health	1,219,994,046	360,477,943	438,284,083	303,237,330	85,003,335	110,087,689	73,804,520	13,669,021	24,086,720
16089	Seton Medical Center	468,343,227	94,657,304	123,545,925	127,407,842	19,406,806	32,217,290			
11563	Sharp Chula Vista Medical Center	283,879,954	60,808,112	64,495,005	165,846,332	32,517,057	43,911,863	11,521,140	1,200,004	4,172,410
11565	Sharp Coronado Hospital and Healthcare Center	34,939,392	9,506,730	10,876,737	29,668,484	19,038,642	21,873,490	1,293,798	188,909	486,324
10942	Sharp Healthcare				2,081,753	33,281	1,659,651			
11568	Sharp Memorial Hospital	351,211,577	97,333,662	110,020,080	221,338,145	41,281,888	66,924,205	27,600,021	2,360,558	8,800,779
11661	Shriners Hospitals for Children									
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	105,574,121	38,087,000	42,785,000	19,142,340	6,914,000	8,144,000	3,656,910	1,585,000	2,364,000
11743	Simi Valley Hospital Association	100,364,014	28,234,721	34,647,888	29,623,271	475,910	8,117,782			
11754	Siskiyou Hospital, Inc.	18,384,805	12,569,259	14,962,352	6,653,445	4,369,565	5,884,448	1,496,498	224,719	
11922	Sonora Community Hospital	152,813,559	36,903,681	52,069,559	16,514,304	12,306,414	7,904,621	2,909,982	501,325	935,615
12072	Southern Monterey County Memorial Hospital	15,589,711	5,443,485		7,896,820	11,216,076		212,033		
12137	SRM Alliance Hospital Services	94,083,480	30,565,661	29,200,000	27,512,227	4,174,850	7,533,000	8,474,879	2,314,378	3,514,000

Exhibit Q
Information on Care for Medicare, Medi-Cal and County Indigent Program Recipients

OCC No.	Organization Name	2006 Medicare			2006 Medi-Cal			2006 County Subsidy Recipients		
		Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided
12216	St. Helena Hospital	156,058,651	41,421,755	53,292,828	31,321,530	9,167,824	11,954,746	10,082,080	2,988,611	3,736,664
12260	St. Joseph Hospital of Eureka	153,260,925	38,805,247	19,708,097	51,819,795	13,593,211	7,019,603	15,847,051	4,974,948	2,501,037
12261	St. Joseph Hospital of Orange	336,187,506	80,549,047	102,673,429	78,653,996	7,034,632	42,525,836	12,103,390	883,785	2,875,724
12270	St. Jude Hospital	285,181,282	63,963,301	77,035,829	41,717,150	664,502	11,680,641	10,609,100	1,118,423	2,891,740
12271	St. Jude Hospital Yorba Linda	25,874,313	80,669,142	77,389,113	3,111,812	867,351	2,133,863		1,728,938	3,359,863
12293	St. Mary Medical Center	144,326,738	34,119,867		64,125,879	17,022,668		1,615,735	280,294	
12534	Sutter Amador Hospital	54,102,879	11,839,774		11,051,746	1,618,795	4,559,604	2,444,133	332,446	1,799,770
12537	Sutter Coast Hospital	47,070,399	16,140,198		23,695,232	3,570,385	9,495,644	4,773,570	190,086	1,728,665
12542	Sutter Delta Medical Center	121,453,860	48,921,814		42,457,133	21,337,056	17,076,366			6,835,118
384	Sutter East Bay Medical Foundation						2,644,281			
16088	Sutter Gould Medical Foundation						10,164,595			
15735	Sutter Health Sacramento Sierra Region	1,316,210,907	243,993,703		667,225,010	144,078,621	182,260,107	81,810,247	17,302,815	32,770,819
12547	Sutter Lakeside Hospital	61,491,195	21,207,820		17,725,864	7,189,899	8,809,748	4,465,413	1,016,148	1,889,790
12548	Sutter Maternity and Surgery Center of Santa Cruz	11,067,717	3,822,226		4,987,732	1,126,230	2,062,346	790,453	301,222	
12549	Sutter Medical Center of Santa Rosa	113,282,329	58,549,392		49,870,915	34,223,807	33,866,275	18,129,831	3,541,507	8,576,301
12551	Sutter Medical Center, Castro Valley	Organization not in operation until 2008								
12550	Sutter Medical Foundation						19,761,413			2,025
15050	Sutter North Medical Foundation						6,325,083			
12552	Sutter Solano Medical Center	116,253,106	29,362,233		73,993,127	19,588,965	23,460,787	23,320,617	4,088,245	7,943,191
12554	Sutter Tracy Community Hospital	74,113,712	15,775,327		37,678,321	3,441,197	10,501,413			
12812	Torrance Memorial Hospital Medical Center	316,404,462	68,440,477	66,386,388	60,215,346	7,477,479	7,477,479			
13027	Ukiah Adventist Hospital	59,116,201	17,886,481	20,945,743	34,235,048	11,052,328	13,249,540	9,153,381	1,225,777	2,823,266
13348	Valley Presbyterian Hospital	110,818,149	28,487,445		175,120,907	41,319,656				
13419	Verdugo Hills Hospital	81,559,372	25,045,625		9,210,565	2,688,268				
13448	Victor Valley Community Hospital	31,639,747	11,688,221		22,115,114	8,546,723		2,670,515	85,440	
13895	White Memorial Medical Center	240,269,101	74,292,938	74,936,737	328,661,167	93,083,619	104,919,778	5,446,982	2,362,800	1,886,450
13933	Willits Hospital, Inc.	22,413,040	12,832,083	11,889,730	10,269,586	2,786,703	4,436,692	3,896,059	679,487	1,610,018

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160	Adventist Health Clearlake Hospital, Inc	43,253,703	18,379,219	20,770,689	27,449,004	18,441,392	16,085,911	6,313,992	1,581,375	2,660,789
385	Alta Bates Summit Medical Center	481,559,582	248,726,823		250,306,824	46,356,890	189,956,895			
1027	Banner Health	3,327,167,000	701,051,827			364,890,988				
1040	Barlow Respiratory Hospital	72,282,347	30,215,162		5,231,116	1,655,635				
1051	Barton Healthcare System	43,985,939	18,075,486		21,244,712	6,920,525		10,830,100	1,490,065	
1275	Betty Ford Center at Eisenhower, The									
1277	Beverly Community Hospital Association	62,968,611	49,546,087	43,393,755	54,027,569	25,447,729	28,196,322			
1329	Biggs Gridley Memorial Hospital	9,097,447	7,002,769		7,457,868	3,858,874		750,640	489,564	
1824	California Pacific Medical Center	878,661,396	203,537,922		200,430,267	25,893,544	111,686,454	9,900,096	1,456,624	
14974	Catholic Healthcare West	7,359,416,496	1,680,046,000	2,065,360,000	3,567,414,767	879,655,000	1,092,250,000	155,168,912	78,695,000	109,276,000
2254	Cedars-Sinai Medical Center	2,002,127,927	413,286,336	542,531,647	631,790,222	66,585,533	143,172,023			
2365	Central California Foundation for Health	26,008,023	14,607,702		47,749,862	21,849,118				
14320	Central Valley General Hospital	19,330,890	10,944,950	13,225,750	33,797,872	65,149,491	44,099,663	5,030,388	2,708,963	3,380,691
2605	Children's Hospital & Research Center at Oakland	4,279,208	888,666	1,575,379	300,888,982	113,872,888	158,584,951	624,881	-24,582	340,094
2603	Children's Hospital at Mission	335	335		10,363,097	6,533,114	4,435,096			
15091	Children's Hospital Central California	815,145	300,480		293,616,757	186,110,654		26,354		
2607	Children's Hospital of Los Angeles	783,000	783,000		381,636,000	216,315,000				
2609	Children's Hospital of Orange County	5,334,000	2,219,000		287,386,000	76,351,000	74,000,780			
2659	Chinese Hospital Association	38,940,508	15,512,665	16,335,952	9,240,129	3,021,806	4,236,499			
2906	Citrus Valley Medical Center, Inc.	245,658,116	105,244,688	86,420,934	260,343,946	56,523,797	87,744,962			
2919	City of Hope National Medical Center	205,568,244	66,287,187	103,305,064	135,529,127	39,564,250	66,535,483			
15124	Colusa Regional Medical Center	11,624,999	6,111,487		8,448,381	1,815,447		1,252,055	62,603	
16032	Community Hospital of Long Beach	114,639,168	12,843,690		27,825,472	2,411,049				
3186	Community Hospital of San Bernardino	112,889,235	36,354,998	26,320,000	327,244,699	35,208,613	79,305,000		62,043	1,264,000
3187	Community Hospital of the Monterey Peninsula	349,810,608	104,054,853	190,016,712	42,886,327	9,825,173	22,268,070	310,594	-142,097	60,143
3212	Community Memorial Hospital of San Buenaventura	315,542,539	54,647,498	69,890,468	90,023,876	16,649,854	20,139,594	6,995,891		1,320,798
3677	Dameron Hospital Association	147,324,915	23,722,364	29,760,572	53,276,979	8,465,700	12,986,238			
3930	Downey Regional Medical Center-Hospital, Inc.	157,547,478	224,390,192		19,923,583	86,321,443				
4106	Eden Medical Center	387,404,735	98,259,373		84,735,797	21,998,777	26,965,699			
4133	Eisenhower Medical Center	649,975,343	118,389,997	162,563,252	28,751,900	3,477,524	6,369,256	3,359,777	30,988	706,392
4141	El Camino Hospital	11,964,000	57,807,827	78,425,580	2,114,000	6,358,421	21,489,190	1,107,000	20,224	846,301
4214	Emanuel Medical Center, Inc.	229,209,274	38,723,719		94,358,982	21,097,298		3,364,677	4,080	
4247	Enloe Medical Center	409,257,486	108,232,393	130,547,986	120,742,221	28,069,230	48,773,716	38,663,630	5,809,031	
4586	Feather River Hospital	297,510,679	44,234,812	59,271,949	77,002,682	18,631,003	16,586,597	15,527,403	2,774,406	3,169,299
5079	Foothill Hospital-Morris L. Johnston Memorial	48,780,773	12,808,811	15,453,415	24,260,297	3,461,196	6,955,588			

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5230	Fresno Community Hospital and Medical Center	371,626,000	498,947,000	149,818,000	507,229,000	681,509,000	204,635,000	125,478,000	116,938,000	35,113,000
15948	Gardens Regional Hospital and Medical Center, Inc.	60,816,171	18,676,380	22,604,810	31,875,664	4,692,185	5,510,387	486,516	50,586	119,099
5482	Glendale Adventist Medical Center	513,473,365	127,109,274	117,888,252	287,054,384	35,204,157	63,948,065			
20139	Glenn Medical Center, Inc.	4,312,001	3,461,401		4,544,684	1,632,648		654,776	255,564	
15566	Goleta Valley Cottage Hospital	37,577,020	9,899,305	12,441,122	20,756,389	6,787,144	10,144,913	809,599	105,004	98,442
6257	Good Samaritan Hospital	260,380,076	94,947,849	94,739,734	162,533,078	33,125,666	52,430,996			
5762	Grossmont Hospital Corporation	433,066,075	109,082,206	122,361,202	255,931,602	44,283,868	70,467,315	40,665,802	3,215,567	9,648,771
5831	Hanford Community Hospital	126,000,133	38,516,245	38,676,141	86,859,880	16,150,171	24,480,475	9,032,889	935,463	2,344,685
5916	Hayward Sisters Hospital	135,732,523	44,456,192	43,605,669	102,861,244	35,694,956	34,091,435		2,317,500	
5998	Henry Mayo Newhall Memorial Hospital	261,226,648	38,658,435		52,935,685	930,874		11,071,419	3,647,681	
6105	Hoag Memorial Hospital Presbyterian	353,307,614	118,558,533	160,712,498	27,139,756	6,819,019	11,786,695	17,696,789	2,290,190	7,630,352
6813	John Muir Health	1,081,596,331	322,802,257	291,542,237	247,624,855	54,530,429	43,168,943	8,180,893	57	
6891	Kaiser Foundation Health Plan, Inc.									
6892	Kaiser Foundation Hospitals									
7429	Lodi Memorial Hospital Association, Inc.	315,394,027	40,638,402	53,120,038	186,018,350	14,667,793	27,353,859			
7447	Loma Linda University Behavioral Medicine Center, Inc	5,741,687	4,192,695	4,451,431	4,512,357	3,002,866	3,565,497	107,899	232,850	192,347
7455	Loma Linda University Medical Center	583,510,491	191,841,596	194,955,997	914,003,124	148,172,399	273,432,966	18,070,891	5,264,994	5,450,583
7493	Long Beach Memorial Medical Center	337,036,163	121,205,799	134,275,286	303,401,396	124,118,199	137,549,197	11,166,057	4,921,343	4,299,420
7728	Madera Community Hospital	34,797,172	15,707,326		25,658,764	17,690,716		6,272,457	2,535,611	
7848	Marin General Hospital	349,434,649	70,221,065		93,076,815	10,590,294	25,832,850	24,857,924	5,111,269	7,412,541
15154	Mark Twain St. Joseph's Healthcare Corp.	33,179,452	12,553,000	17,587,000	5,752,812	4,700,000	7,039,000	2,137,100		
7908	Marshall Medical Center	194,702,093	55,759,714	67,624,688	64,482,648	6,474,231	19,158,357	5,817,774	9,297,498	4,081,123
8025	Memorial Hospital Association	865,999,575	148,222,761		225,752,130	29,324,153	45,570,113	5,536,671	65,666	995,677
8027	Memorial Hospital Los Banos	41,480,381	6,759,069		34,978,834	9,827,297	12,340,035	1,231,333	66,242	
8133	Methodist Hospital of Southern California	270,004,796	60,231,235	9,581,567	72,585,708	9,735,188	3,889,915	384,850		110,014
8234	Mills-Peninsula Health Services	628,291,597	115,946,504		73,537,292	8,281,387	19,729,852			
8280	Mission Hospital Regional Medical Center	285,782,700	108,116,300	30,376,500	70,555,000	15,452,800	11,488,200	27,568,000	2,106,700	4,885,000
9017	Northbay Healthcare Group	469,251,826	57,633,653	93,808,577	274,611,455	20,951,477	62,875,027			
9107	Novato Community Hospital (Sutter Marin)	77,722,768	12,984,890		12,886,903	350,001	3,701,366	4,394,963	851,070	1,482,985
18250	O'Connor Hospital	385,578,718	86,213,116	105,591,896	92,568,862	12,374,305	23,487,367			
18381	Orange Coast Memorial Medical Center	66,338,627	17,413,840	2,827,000	20,291,648	8,850,212		3,291,132	225,037	1,117,000
9379	Oroville Hospital	122,660,374	47,281,887		57,667,415	26,377,857		15,280,041	3,469,186	
9383	Orthopaedic Hospital	1,908,640	4,325,245		4,628,654	6,874,652				
9560	Palo Alto Medical Foundation for Health Care, Research and Education						9,923,996			1,013,519

Exhibit Q
Information on Care for Medicare, Medi-Cal and County Indigent Program Recipients

OCC No.	Organization Name	2007 Medicare			2007 Medi-Cal			2007 County Subsidy Recipients		
		Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided
9632	Parkview Community Hospital Medical Center	101,287,917	32,777,636		82,849,849	26,877,801		1,414,112	2,321	
9656	Pasadena Hospital Association, Ltd.	541,635,148	154,329,193	176,584,678	181,527,725	32,455,170	59,238,144	5,902,070	2,502,544	17,587,100
9955	Pomona Valley Hospital Medical Center	420,089,863	54,396,609	93,557,142	549,253,370	58,272,031	121,947,346	3,007,791		385,723
10020	Presbyterian Intercommunity Hospital, Inc.	542,393,216	99,190,095	121,301,150	177,754,739	18,956,982	42,534,964	2,908,221	2,223,085	1,183,332
11777	Providence Health System-Southern California	1,766,054,915	331,253,674	27,915,275	744,773,098	93,164,955	23,569,319	54,039,778	4,511,642	
10197	Queen of the Valley Hospital of Napa, California	284,863,000	62,251,000	100,677,000	12,475,000	5,024,000	5,069,000	16,436,000	4,328,000	6,015,000
2602	Rady Children's Hospital - San Diego	2,067,488	248,756	1,085,836	347,344,302	144,103,290	180,787,391	427,056		
10363	Redlands Community Hospital	84,187,415	31,488,668	32,843,085	34,101,394	7,011,030	11,672,757	2,590,074	24,004	742,197
10401	Redwood Memorial Hospital of Fortuna	31,618,308	11,436,915	1,519,919	13,026,351	5,163,419	2,281,597	3,008,583	389,807	509,213
10499	Rideout Memorial Hospital	201,740,654	81,291,613	102,513,937	89,332,161	44,418,435	50,690,149	16,399,654	7,263,716	8,570,843
10502	Ridgecrest Regional Hospital	32,213,547	14,615,815		15,162,193	3,381,020		78,122	12,735	
19989	Saddleback Memorial Medical Center	212,297,615	52,981,773	52,649,809	16,103,256	1,509,582	3,993,607	5,708,652	255,833	1,415,746
12138	Saint Agnes Medical Center	468,680,000	174,573,000	177,436,000	131,116,000	27,964,000	45,146,000			
12202	Saint Francis Memorial Hospital	199,077,009	47,619,000	62,405,000	83,179,634	11,681,000	24,465,000			
12241	Saint John's Hospital and Health Center	319,314,016	71,178,293	94,390,039	7,899,337	661,542	2,039,039			
18249	Saint Louise Regional Hospital	84,280,649	17,057,806	26,704,656	26,300,418	5,244,509	8,312,702			
10849	San Antonio Community Hospital	195,028,634	50,856,265	59,454,969	41,493,032	10,073,816	12,468,864			
10992	San Fernando Community Hospital	29,650,440	23,733,704		34,465,842	11,158,811				
11120	San Joaquin Community Hospital	231,396,360	54,358,824	53,265,989	175,058,567	27,904,921	37,743,431	1,209,169	153,318	254,660
11229	Santa Barbara Cottage Hospital	372,147,411	99,673,552	127,341,281	112,609,005	27,884,668	40,606,260	24,102,403	3,610,110	4,417,188
11338	Santa Rosa Memorial Hospital	433,617,057	94,810,149	131,221,000	111,355,960	24,259,075	40,972,000	55,356,136	22,093,036	14,799,380
15565	Santa Ynez Valley Cottage Hospital Inc.	10,990,559	3,962,897	5,029,935	996,165	117,104	381,973	207,389	74,718	20,981
11403	Scripps Health	1,343,129,648	370,391,567	457,071,695	333,965,372	86,047,243	118,378,908	108,172,612	15,551,346	31,188,788
16089	Seton Medical Center	430,931,239	85,545,900	112,672,156	137,413,948	21,812,334	34,736,036			
11563	Sharp Chula Vista Medical Center	307,345,063	66,160,553	68,277,608	173,933,071	36,758,343	47,111,263	16,810,721	1,707,570	4,659,086
11565	Sharp Coronado Hospital and Healthcare Center	32,519,023	8,202,273	9,178,425	30,688,055	18,378,100	22,753,888	1,307,503	138,224	503,716
10942	Sharp Healthcare				2,126,770	142,838	1,719,087			
11568	Sharp Memorial Hospital	401,218,468	100,384,767	120,566,632	241,314,208	46,832,728	71,580,224	29,103,814	3,231,241	7,579,456
11661	Shriners Hospitals for Children									
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	116,218,979	39,288,000	42,519,000	18,700,658	6,497,000	8,419,000	6,994,416	1,023,000	1,730,000
11743	Simi Valley Hospital Association	106,875,836	25,841,880	34,800,597	36,551,566	5,516,328	11,169,435			
11754	Siskiyou Hospital, Inc.	21,262,921	13,600,625	16,288,126	7,420,242	6,373,827	6,969,121	1,509,443	31,353	
11922	Sonora Community Hospital	180,960,925	44,573,410	59,871,813	33,224,751	13,023,316	12,297,665	9,262,997	1,721,515	2,922,354
12072	Southern Monterey County Memorial Hospital	16,878,319	5,885,005			12,872,452		396		
12137	SRM Alliance Hospital Services	92,780,065	28,065,723	29,223,000	34,212,990	7,351,878	10,566,000	10,944,584	711,605	3,463,000

Exhibit Q
Information on Care for Medicare, Medi-Cal and County Indigent Program Recipients

OCC No.	Organization Name	2007 Medicare			2007 Medi-Cal			2007 County Subsidy Recipients		
		Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided
12216	St. Helena Hospital	176,894,401	40,815,123	52,390,179	38,224,888	11,105,703	12,842,312	9,872,966	2,738,833	3,253,205
12260	St. Joseph Hospital of Eureka	178,711,242	37,703,518	19,606,749	58,895,305	17,355,198	6,194,350	14,713,871	3,677,834	2,759,014
12261	St. Joseph Hospital of Orange	374,720,376	90,211,017	112,535,758	90,107,180	10,242,015	43,908,471	18,939,781	753,002	4,325,913
12270	St. Jude Hospital	305,467,930	62,404,654	85,893,019	49,633,464	1,102,662	11,064,874	19,982,791	180,779	4,061,077
12271	St. Jude Hospital Yorba Linda	29,633,208	89,501,235	88,182,481	3,185,912	991,259	2,151,557		1,859,341	2,838,457
12293	St. Mary Medical Center	167,216,806	31,375,397		80,573,640	15,253,495		1,051,476	563,120	
12534	Sutter Amador Hospital	56,566,833	19,803,688		12,697,387	2,895,455	5,425,542	3,484,190	96,326	1,622,921
12537	Sutter Coast Hospital	50,720,127	14,645,191		29,665,950	2,792,748	10,662,868	5,168,373	392,164	1,826,668
12542	Sutter Delta Medical Center	164,870,011	39,554,377		67,853,612	15,393,757	17,811,157			7,498,554
384	Sutter East Bay Medical Foundation						2,769,258			
16088	Sutter Gould Medical Foundation						12,371,149			
15735	Sutter Health Sacramento Sierra Region	1,336,887,099	314,028,367		674,582,468	113,916,033	185,198,202	79,670,607	5,833,847	44,935,130
12547	Sutter Lakeside Hospital	65,932,761	20,053,332		21,222,556	6,948,545	9,836,673	4,068,758	1,219,551	1,805,864
12548	Sutter Maternity and Surgery Center of Santa Cruz	12,857,925	4,227,653		5,018,616	2,249,641	2,466,179	1,234,901	139,123	
12549	Sutter Medical Center of Santa Rosa	103,765,490	52,105,916		45,142,957	30,630,253	33,004,434	11,777,709	1,900,856	6,253,622
12551	Sutter Medical Center, Castro Valley				Organization not in operation until 2008					
12550	Sutter Medical Foundation						22,725,149			9,097
15050	Sutter North Medical Foundation						5,845,793			
12552	Sutter Solano Medical Center	120,596,810	30,333,392		80,512,815	20,033,218	26,104,899	26,660,286	3,901,786	8,187,588
12554	Sutter Tracy Community Hospital	83,556,408	17,092,151		45,632,565	4,791,313	12,617,876	323,156	23,621	89,226
12812	Torrance Memorial Hospital Medical Center	373,532,410	84,548,257	82,477,809	64,326,281	8,071,664	7,874,002			
13027	Ukiah Adventist Hospital	65,636,220	20,685,222	24,936,635	40,206,496	12,902,911	15,817,319	11,663,842	1,635,579	3,841,952
13348	Valley Presbyterian Hospital	160,041,356	53,004,551		267,219,736	67,560,851				
13419	Verdugo Hills Hospital	87,832,409	26,143,081		12,535,213	3,191,234				
13448	Victor Valley Community Hospital	31,741,205	11,238,042		22,743,034	9,833,069		4,001,253	137,869	
13895	White Memorial Medical Center	283,523,891	84,185,551	79,228,847	357,186,597	87,454,500	99,720,093	7,956,055	2,359,958	2,228,440
13933	Willits Hospital, Inc.	22,184,103	18,687,975	14,601,927	9,917,718	2,942,057	4,640,827	3,676,445	994,241	1,671,293

Exhibit Q
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OCC No.	Organization Name	2008 Medicare			2008 Medi-Cal			2008 County Subsidy Recipients		
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160	Adventist Health Clearlake Hospital, Inc	49,394,667	18,528,769	21,497,013	32,186,176	15,129,754	14,942,208	6,782,042	1,807,565	2,719,621
385	Alta Bates Summit Medical Center	536,690,072	125,321,416		542,777,863	102,184,771	198,944,023			
1027	Banner Health	2,562,944,000	766,742,721			417,372,445				
1040	Barlow Respiratory Hospital	72,184,331	30,162,295		13,918,052	4,585,338				
1051	Barton Healthcare System	50,473,944	15,843,474		23,671,702	7,870,050		10,941,462	3,780,189	
1275	Betty Ford Center at Eisenhower, The									
1277	Beverly Community Hospital Association	67,461,392	54,048,567	47,676,595	46,885,957	21,905,940	30,570,208			
1329	Biggs Gridley Memorial Hospital	9,107,126	6,401,309		6,761,718	3,536,921		933,424	33,818	
1824	California Pacific Medical Center	941,647,013	223,272,881		199,720,306	25,375,245	114,602,293	6,652,330	1,144,937	
14974	Catholic Healthcare West	8,498,962,320	1,806,997,000	2,223,249,000	4,124,282,377	997,788,000	1,185,855,000	178,967,334	90,780,000	128,728,000
2254	Cedars-Sinai Medical Center	2,176,180,333	433,946,087	591,526,544	622,473,609	83,820,870	163,389,947			
2365	Central California Foundation for Health	34,087,186	17,565,071		53,328,667	23,928,289				
14320	Central Valley General Hospital	19,149,932	15,985,428	15,346,299	40,222,922	58,275,144	43,484,395	5,911,372	3,724,232	4,212,769
2605	Children's Hospital & Research Center at Oakland	3,900,318	775,083	1,804,612	363,054,152	120,313,822	164,456,809	484,867	18,089	273,119
2603	Children's Hospital at Mission	2,873	2,875		12,290,956	7,992,744	5,428,618			
15091	Children's Hospital Central California	1,411,566	198,354		343,613,805	189,916,033				
2607	Children's Hospital of Los Angeles	11,357,000	833,000		389,877,000	242,692,000				
2609	Children's Hospital of Orange County	1,709,000	522,000		361,044,000	84,149,000	83,451,578			
2659	Chinese Hospital Association	42,868,086	16,448,000	18,387,986	10,430,140	3,746,443	5,211,312			
2906	Citrus Valley Medical Center, Inc.	233,858,084	114,251,278	90,361,747	268,654,425		98,079,527			
2919	City of Hope National Medical Center	263,403,667	68,636,657	119,866,557	158,888,786	44,041,195	73,257,723			
15124	Colusa Regional Medical Center	14,495,720	6,280,961		9,567,019	1,740,774		1,441,472	72,074	
16032	Community Hospital of Long Beach	127,541,499	15,456,420		39,879,939	2,454,816				
3186	Community Hospital of San Bernardino	132,713,248	47,906,069	30,336,850	364,741,858	36,098,605	91,095,845		493,785	1,188,530
3187	Community Hospital of the Monterey Peninsula	392,036,098	103,255,303	202,829,494	52,466,130	10,494,097	24,045,181	462,035	54,972	109,243
3212	Community Memorial Hospital of San Buenaventura	368,895,361	52,253,929	83,540,320	90,040,180	26,661,575	23,149,278	9,525,941		1,889,592
3677	Dameron Hospital Association	157,038,029	23,202,467	29,647,492	65,105,258	10,292,200	14,932,944			
3930	Downey Regional Medical Center-Hospital, Inc.	178,037,434	259,518,145		39,414,784	115,751,595				
4106	Eden Medical Center	389,519,422	103,448,040		93,607,489	24,229,537	34,689,876			
4133	Eisenhower Medical Center	663,169,563	128,743,832	166,305,585	36,314,989	5,001,710	8,076,022	4,250,764	47,278	898,009
4141	El Camino Hospital	13,125,000	59,892,569	95,217,292	2,818,000	8,134,811	27,271,157	1,184,000	9,295	2,008,354
4214	Emanuel Medical Center, Inc.	267,172,960	45,768,054		124,548,533	24,456,108		9,044,115	194,653	
4247	Enloe Medical Center	423,608,812	113,854,727	132,930,618	141,444,919	31,571,024	53,812,978	35,290,150	5,667,558	
4586	Feather River Hospital	333,408,324	49,904,898	67,212,935	86,797,533	19,454,994	18,863,792	16,078,907	2,846,482	3,560,416
5079	Foothill Hospital-Morris L. Johnston Memorial	55,976,906	15,568,699	18,829,544	22,529,767	3,624,426	6,883,323			

Exhibit Q
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5230	Fresno Community Hospital and Medical Center	426,791,000	560,085,000	160,848,000	582,493,000	789,969,000	226,868,000	142,555,000	139,620,000	40,097,000
15948	Gardens Regional Hospital and Medical Center, Inc.	80,411,552	19,958,514	23,657,064	22,582,379	3,770,580	6,052,182	2,508,916	410,712	688,428
5482	Glendale Adventist Medical Center	573,299,769	138,595,724	128,507,404	314,501,959	39,039,746	68,013,195			
20139	Glenn Medical Center, Inc.	5,502,638	3,172,592		4,309,452	2,334,891		868,515	71,560	
15566	Goleta Valley Cottage Hospital	39,861,457	10,548,662	14,752,772	24,259,603	8,386,677	11,072,299	544,809	121,910	185,293
6257	Good Samaritan Hospital	319,231,650	87,600,037	99,653,538	203,959,740	38,280,965	59,469,433			
5762	Grossmont Hospital Corporation	469,986,574	117,570,537	123,943,839	281,739,756	46,055,830	75,910,576	37,370,571	3,932,339	9,710,238
5831	Hanford Community Hospital	150,670,744	39,582,329	40,456,399	118,332,345	19,914,516	29,888,346	9,998,291	1,122,336	2,366,969
5916	Hayward Sisters Hospital	204,446,030	49,059,243	53,489,613	133,667,180	38,301,045	36,788,958		2,387,025	
5998	Henry Mayo Newhall Memorial Hospital	307,553,192	52,691,213		75,578,922	9,410,785			2,843,915	
6105	Hoag Memorial Hospital Presbyterian	400,229,811	126,186,615	180,190,059	27,251,080	8,705,485	14,409,485	24,186,375	2,970,111	8,044,111
6813	John Muir Health	1,260,297,746	357,851,910	325,880,501	173,847,299	42,676,103	41,062,160	2,685,068	65	
6891	Kaiser Foundation Health Plan, Inc.		155,124,751	450,216,100			8,690,557		89,394,026	144,094,484
6892	Kaiser Foundation Hospitals		104,715,703	303,941,538			44,921,857		38,311,725	61,754,778
7429	Lodi Memorial Hospital Association, Inc.	352,877,568	43,430,862	57,306,199	187,467,309	15,499,889	29,744,836			
7447	Loma Linda University Behavioral Medicine Center,	5,406,476	3,788,570	4,403,759	3,577,538	2,574,687	3,159,263	33,391	387,200	285,112
7455	Loma Linda University Medical Center	661,447,189	193,189,896	213,079,608	1,030,982,398	161,281,443	302,115,898	16,082,777	3,149,402	4,589,687
7493	Long Beach Memorial Medical Center	357,970,524	123,302,380	136,789,488	470,328,224	177,348,949	213,936,948	14,417,105	2,436,241	5,800,742
7728	Madera Community Hospital	33,652,823	13,862,888		32,484,197	16,809,389		6,706,991	2,264,014	
7848	Marin General Hospital	388,636,261	68,339,121		93,603,126	10,709,972	25,331,475	26,585,258	7,235,203	8,152,264
15154	Mark Twain St. Joseph's Healthcare Corp.	36,509,838	12,341,000	16,595,000	8,299,506	3,559,000	4,965,000	2,797,962	722,000	1,234,000
7908	Marshall Medical Center	233,268,356	59,868,266	83,250,801	55,250,978	10,306,427	18,618,303	16,401,180	3,005,450	5,511,483
8025	Memorial Hospital Association	995,714,536	168,113,319		253,124,977	17,443,304	53,417,742	8,023,699	253,340	790,738
8027	Memorial Hospital Los Banos	43,300,067	7,083,577		43,561,286	10,737,481	12,661,137	556,728	64,640	350,691
8133	Methodist Hospital of Southern California	304,805,930	68,841,751	10,127,095	82,881,680	11,602,670	3,393,102	77,932		22,278
8234	Mills-Peninsula Health Services	659,602,905	117,643,056		85,417,569	12,972,570	22,541,831			
8280	Mission Hospital Regional Medical Center	304,629,600	129,336,300	31,465,000	77,324,300	23,473,400	23,582,000	43,617,300	9,326,000	
9017	Northbay Healthcare Group	492,924,052	59,896,692	103,794,974	349,655,775	27,854,812	77,395,619			
9107	Novato Community Hospital (Sutter Marin)	83,640,189	14,739,910		13,615,253	1,918,893	4,213,756	5,839,538	1,193,463	1,898,681
18250	O'Connor Hospital	423,604,077	89,159,211	112,145,040	101,670,668	13,263,904	25,271,511			
18381	Orange Coast Memorial Medical Center	86,839,081	21,299,755	3,481,000	27,593,762	7,610,484	1,395,000	7,537,643	134,790	1,661,000
9379	Oroville Hospital	144,635,749	53,452,582		71,739,811	21,412,147		14,480,688	5,153,696	
9383	Orthopaedic Hospital	1,158,350	4,125,676		3,729,197	7,682,772				
9560	Palo Alto Medical Foundation for Health Care, Research and Education						13,491,980			1,390,452

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9632	Parkview Community Hospital Medical Center	117,862,336	37,394,198		95,097,977	28,167,804		2,341,593	934	
9656	Pasadena Hospital Association, Ltd.	604,186,744	172,469,041	186,106,348	224,692,576	41,383,024	67,956,480	6,155,280	221,552	15,492,500
9955	Pomona Valley Hospital Medical Center	593,736,829	63,402,272	104,468,155	597,525,558	72,241,551	139,817,698	3,438,832	44,985	403,776
10020	Presbyterian Intercommunity Hospital, Inc.	669,101,058	112,956,573	143,274,550	217,791,942	22,610,918	51,683,766	3,271,717	2,161,980	1,258,779
11777	Providence Health System-Southern California	2,164,189,560	409,155,219	15,313,905	877,464,144	112,365,808	40,070,559	60,494,468	3,546,206	
10197	Queen of the Valley Hospital of Napa, California	306,818,000	68,948,000	106,931,000	15,454,000	8,239,000	6,859,000	20,642,000	4,013,000	7,006,000
2602	Rady Children's Hospital - San Diego	3,096,423	296,719	1,398,570	383,248,095	146,215,290	183,931,904	432,264		
10363	Redlands Community Hospital	105,208,608	35,399,049	37,856,763	43,850,047	8,820,966	14,180,978	1,225,354	11,546	333,019
10401	Redwood Memorial Hospital of Fortuna	48,972,624	13,131,958	2,403,418	19,333,595	4,147,827	2,656,075	3,509,039	418,391	698,026
10499	Rideout Memorial Hospital	201,149,803	91,207,888	107,462,417	97,786,726	43,437,888	53,610,389	23,720,035	5,186,643	10,625,277
10502	Ridgecrest Regional Hospital	37,939,908	16,726,061		14,650,678	3,412,493		148,269	14,472	
19989	Saddleback Memorial Medical Center	235,536,025	61,220,563	56,198,896	21,042,931	3,250,299	5,020,843	6,845,535	307,230	1,633,346
12138	Saint Agnes Medical Center	564,578,000	193,743,000	200,725,000	157,949,000	34,119,000	50,861,000			
12202	Saint Francis Memorial Hospital	211,959,788	49,210,000	68,518,000	99,441,325	13,811,000	27,863,000			
12241	Saint John's Hospital and Health Center	329,159,794	75,275,937	100,374,030	6,808,345	336,701	1,732,525			
18249	Saint Louise Regional Hospital	88,425,566	17,994,011	27,133,677	31,793,998	6,753,849	9,828,500			
10849	San Antonio Community Hospital	212,437,974	54,334,134	66,052,773	50,782,284	7,055,331	14,320,593			
10992	San Fernando Community Hospital	28,996,470	32,520,727		36,335,429	10,993,508				
11120	San Joaquin Community Hospital	270,646,760	60,021,623	61,784,289	169,810,241	27,441,243	36,876,615	1,416,338	106,929	335,597
11229	Santa Barbara Cottage Hospital	417,738,712	113,321,807	151,844,537	117,804,417	33,151,026	45,705,573	15,597,328	2,785,785	5,917,410
11338	Santa Rosa Memorial Hospital	484,684,111	98,692,932	136,219,000	129,224,309	29,979,610	44,109,000	55,827,927	25,478,028	16,522,000
15565	Santa Ynez Valley Cottage Hospital Inc.	12,808,183	4,118,157	5,700,743	1,193,426	143,393	373,040	208,855	112,838	27,422
11403	Scripps Health	1,505,474,322	411,543,350	505,706,016	399,548,472	99,201,162	136,185,038	116,672,010	14,128,060	32,367,618
16089	Seton Medical Center	474,421,669	83,453,891	114,867,027	140,736,668	23,326,428	33,780,724			
11563	Sharp Chula Vista Medical Center	322,740,990	68,053,541	69,810,322	194,428,461	41,970,425	54,633,104	21,486,838	2,763,860	5,983,561
11565	Sharp Coronado Hospital and Healthcare Center	38,676,697	8,956,965	10,445,213	28,388,408	20,207,537	23,018,092	991,272	104,119	371,162
10942	Sharp Healthcare				2,385,914	-102,890	1,463,831			
11568	Sharp Memorial Hospital	429,025,929	114,065,826	122,725,952	262,548,495	47,614,530	77,622,559	30,816,877	3,691,636	9,109,904
11661	Shriners Hospitals for Children									
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	126,102,196	39,695,000	46,734,000	21,020,616	6,981,000	9,914,000	6,165,513	1,188,000	1,963,000
11743	Simi Valley Hospital Association	125,480,903	27,881,372	41,164,349	27,204,856	6,903,035	9,273,887			
11754	Siskiyou Hospital, Inc.	22,417,208	15,107,135	18,164,768	9,377,591	5,370,484	7,814,224	1,782,250	197,825	
11922	Sonora Community Hospital	217,457,671	52,767,620	67,350,795	50,489,178	19,824,702	17,533,283	14,176,165	3,128,920	4,324,366
12072	Southern Monterey County Memorial Hospital	22,221,233	5,924,455		10,995,319	15,788,084		67,418	177	
12137	SRM Alliance Hospital Services	103,913,252	23,836,521	30,703,000	39,412,776	8,671,369	11,596,000	9,818,157	919,408	2,596,000

Exhibit Q
Information on Care for Medicare, Medi-Cal and County Indigent Program Recipients

OCC No.	Organization Name	2008 Medicare			2008 Medi-Cal			2008 County Subsidy Recipients		
		Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided	Contractual Adjustments	Total Amount Received for Care	Cost of Care Provided
12216	St. Helena Hospital	176,581,766	45,836,882	54,287,262	63,526,489	8,556,483	18,661,409	9,349,998	2,200,616	3,013,164
12260	St. Joseph Hospital of Eureka	243,750,339	49,951,607	14,674,591	86,334,595	13,132,116	5,222,292	19,962,821	3,780,488	3,029,154
12261	St. Joseph Hospital of Orange	403,817,475	102,362,315	131,316,718	102,447,333	9,161,171	44,552,453	17,183,873	3,495,857	4,507,248
12270	St. Jude Hospital	331,622,159	71,323,417	98,845,613	56,631,720	3,185,197	15,637,786	20,655,826	1,860,989	6,035,851
12271	St. Jude Hospital Yorba Linda	34,270,813	95,591,273	99,176,432	3,146,856	1,103,496	2,260,956		2,094,232	3,128,836
12293	St. Mary Medical Center	216,966,707	38,647,973		101,360,515	20,730,827		1,074,789	738,139	
12534	Sutter Amador Hospital	34,393,716	22,367,994		6,421,073	12,707,066	7,064,436	5,289,157	38,253	2,300,850
12537	Sutter Coast Hospital	55,444,241	18,446,608		28,388,487	3,746,711	10,641,222	5,608,910	1,748,543	2,436,341
12542	Sutter Delta Medical Center	170,493,133	46,103,955		67,992,415	17,453,396	16,482,116			9,400,940
384	Sutter East Bay Medical Foundation						4,717,688			
16088	Sutter Gould Medical Foundation						13,569,282			
15735	Sutter Health Sacramento Sierra Region	1,405,463,972	324,742,741		642,213,147	130,678,492	183,103,438	83,633,270	6,886,816	51,018,366
12547	Sutter Lakeside Hospital	60,274,750	24,163,945		24,432,947	8,287,459	11,859,874	4,732,808	1,278,812	2,088,837
12548	Sutter Maternity and Surgery Center of Santa Cruz	13,298,589	4,847,739		5,838,600	2,270,249	3,007,703	1,414,649	1,012,036	
12549	Sutter Medical Center of Santa Rosa	88,291,198	38,395,895		57,468,657	25,118,072	29,753,848	17,391,264	3,697,702	8,322,006
12551	Sutter Medical Center, Castro Valley									
12550	Sutter Medical Foundation						29,180,502			16,105
15050	Sutter North Medical Foundation						6,859,200			
12552	Sutter Solano Medical Center	133,172,333	34,083,150		72,825,448	19,622,185	27,837,647	23,686,284	2,713,926	7,404,588
12554	Sutter Tracy Community Hospital	95,409,124	18,236,679		47,762,710	6,284,865	13,281,843	170,084	20,487	25,327
12812	Torrance Memorial Hospital Medical Center	443,110,393	85,219,185	81,299,102	61,652,234	8,388,642	8,002,593			
13027	Ukiah Adventist Hospital	68,907,149	28,473,650	28,396,718	44,505,609	13,902,550	16,984,490	11,586,022	1,340,945	3,777,109
13348	Valley Presbyterian Hospital	198,121,145	73,137,853		300,947,102	57,389,772				
13419	Verdugo Hills Hospital	89,119,139	24,101,671		15,052,814	3,326,615				
13448	Victor Valley Community Hospital	32,222,298	12,040,638		23,367,592	8,708,368		3,307,653	120,772	
13895	White Memorial Medical Center	329,321,221	89,076,309	82,299,826	430,147,246	90,389,682	105,165,356	3,617,122	1,940,169	1,093,133
13933	Willits Hospital, Inc.	29,216,520	14,822,201	14,116,814	11,894,921	2,757,198	4,694,235	4,627,758	1,089,592	1,794,361

Exhibit R

2007 and 2008 Contractual Adjustments per Financial Reporting to OSHPD - Traditional and Managed Care Medicare, Medi-Cal, Disproportionate Share Payments (DISP) for Medi-Cal and County Indigent Programs

						2007 Contractual Adjustments					
OCC No.	Facility No.	Data for Single Location OCC Holders Facility Name (Organization Name)	F/Y End	County	Beds Licensed	Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP (SB 855)	County Indigent-Traditional & Managed Care
160	106171049	REDBUD COMMUNITY HOSPITAL (Adventist Health Clearlake Hospital)	12/31/2007	Lake	25	43,040,204	213,499	27,950,504	0	(501,500)	6,313,992
1027	106184008	BANNER LASSEN MEDICAL CENTER (Banner Health)	12/31/2007	Lassen	38	12,367,855	0	9,687,357	0	0	2,009,062
1040	106190052	BARLOW HOSPITAL (Barlow Respiratory Hospital)	8/31/2007	Los Angeles	105	72,282,347	0	5,231,116	0	0	0
1051	106090793	BARTON MEMORIAL HOSPITAL (Barton Healthcare System)	12/31/2007	El Dorado	121	42,638,785	1,347,154	21,244,712	0	0	10,830,100
1275	106330120	BETTY FORD CENTER OF EISENHOWER	6/30/2007	Riverside	100	0	0	0	0	0	0
1277	106190081	BEVERLY HOSPITAL (Beverly Community Hospital Association)	12/31/2007	Los Angeles	223	43,769,310	19,199,301	27,765,583	23,726,582	(2,277,033)	0
1329	106040802	BIGGS-GRIDLEY MEMORIAL HOSPITAL	6/30/2007	Butte	45	9,097,447	0	7,457,868	0	0	750,640
2254	106190555	CEDARS-SINAI MEDICAL CENTER	6/30/2007	Los Angeles	952	1,970,203,709	31,924,214	598,054,057	33,736,165	0	0
2365	106150706	DELANO REGIONAL MEDICAL CENTER (Central California Foundation for Health)	12/31/2007	Kern	156	23,267,360	2,740,661	40,270,087	10,528,071	(3,048,295)	659,887
2602	106370673	CHILDREN'S HOSPITAL - SAN DIEGO (Rady Children's Hospital - San Diego)	6/30/2007	San Diego	313	2,067,488	0	285,994,872	61,349,430	(6,717,696)	427,056
2603	106304113	CHILDREN'S HOSPITAL AT MISSION	6/30/2007	Orange	48	335	0	11,549,682	12,265,582	0	0
2605	106010776	CHILDRENS HOSP & RESEARCH CTR OF OAKLAND	12/31/2007	Alameda	190	4,279,208	0	178,408,539	93,697,570	(7,879,763)	597,966
2607	106190170	CHILDREN'S HOSPITAL OF LOS ANGELES	6/30/2007	Los Angeles	286	3,388,790	0	393,587,440	59,532,899	(14,321,000)	0
2609	106300032	CHILDREN'S HOSPITAL OF ORANGE COUNTY	6/30/2007	Orange	202	1,955,608	0	280,761,159	67,291,740	0	0
2659	106382715	CHINESE HOSPITAL	12/31/2007	San Francisco	54	35,730,614	38,948,721	7,988,206	4,519,014	0	0
2919	106190176	CITY OF HOPE HELFORD CLINICAL RES. HOSP (City of Hope National Medical Center)	9/30/2007	Los Angeles	217	205,568,244	4,555,589	129,250,639	2,175,502	0	0
3187	106270744	COMMUNITY HOSPITAL OF MONTEREY PENINSULA	12/31/2007	Monterey	313	340,735,022	4,086,339	11,265,265	31,633,163	0	0
3677	106390846	DAMERON HOSPITAL	12/31/2007	San Joaquin	188	157,324,915	107,271,499	38,276,979	39,340,570	0	0
3930	106190243	DOWNEY REGIONAL MEDICAL CENTER	6/30/2007	Los Angeles	199	157,291,989	59,205,539	92,254,173	7,671,148	0	0
4106	106010805	EDEN MEDICAL CENTER	12/31/2007	Alameda	376	288,770,689	68,634,046	63,373,693	21,362,104	0	0
4133	106331168	EISENHOWER MEDICAL CENTER	6/30/2007	Riverside	289	650,195,612	122,408,442	28,748,061	9,706,993	0	3,359,777
4141	106430763	EL CAMINO HOSPITAL	6/30/2007	Santa Clara	395	518,888,312	114,406,661	49,265,343	10,897,345	0	0
4214	106500867	EMANUEL MEDICAL CENTER	1/31/2007	Stanislaus	375	134,744,761	48,925,886	63,632,923	12,560,573	0	77,615
4247	106040962	CAMPUS	6/30/2007	Butte	391	409,257,486	0	120,742,221	0	0	38,663,630

Exhibit R

2007 and 2008 Contractual Adjustments per Financial Reporting to OSHPD - Traditional and Managed Care Medicare, Medi-Cal, Disproportionate Share Payments (DISP) for Medi-Cal and County Indigent Programs

OCC No.	Facility No.	Data for Single Location OCC Holders Facility Name (Organization Name)	F/Y End	County	Beds Licensed	2007 Contractual Adjustments					
						Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP (SB 855)	County Indigent-Traditional & Managed Care
4586	106040875	FEATHER RIVER HOSPITAL	12/31/2007	Butte	122	297,510,679	0	77,002,682	0	0	15,527,403
5482	106190323	GLENDALE ADVENTIST MEDICAL CENTER	12/31/2007	Los Angeles	508	470,847,250	42,626,115	223,266,223	63,788,161	0	0
5831	106160725	HANFORD COMMUNITY HOSPITAL	12/31/2007	Kings	121	124,071,820	1,928,313	51,334,320	35,525,560	0	9,032,889
5916	106010967	ST. ROSE HOSPITAL (Hayward Sisters Hospital)	9/30/2007	Alameda	163	121,916,070	13,816,453	82,888,863	24,067,381	(4,095,000)	0
5998	106190949	HENRY MAYO NEWHALL MEMORIAL HOSPITAL	9/30/2007	Los Angeles	217	257,694,223	0	52,310,519	0	0	10,900,592
6105	106301205	HOAG MEMORIAL HOSPITAL PRESBYTERIAN	8/31/2007	Orange	461	353,307,615	152,241,211	7,211,645	19,928,111	0	17,696,790
6257	106190392	GOOD SAMARITAN HOSPITAL - LA	8/31/2007	Los Angeles	408	260,380,076	14,268,237	162,533,078	26,622,858	0	0
7429	106390923	LODI MEMORIAL HOSPITAL	12/31/2007	San Joaquin	179	284,660,351	29,470,375	127,790,267	55,406,072	0	0
7447	106364014	LOMA LINDA UNIV BEHAVIORAL MEDICINE CTR	12/31/2007	San Bernardino	89	3,805,160	1,449,725	3,215,014	1,297,343	0	107,899
7455	106361246	LOMA LINDA UNIVERSITY MEDICAL CENTER	12/31/2007	San Bernardino	789	487,340,602	94,922,173	817,514,149	125,235,008	(16,593,092)	18,264,646
7728	106201281	MADERA COMMUNITY HOSPITAL	6/30/2007	Madera	106	34,325,854	471,318	29,080,881	702,560	(3,657,106)	6,272,457
7848	106211006	MARIN GENERAL HOSPITAL	12/31/2007	Marin	235	349,434,649	0	93,076,815	0	0	24,857,924
7908	106090933	MARSHALL MEDICAL CENTER.	10/31/2007	El Dorado	105	194,702,093	0	64,482,648	0	0	5,817,774
8025	106500939	MEMORIAL HOSPITAL MODESTO	12/31/2007	Stanislaus	423	475,823,331	390,166,244	157,722,268	68,029,862	0	5,536,671
8027	106240924	MEMORIAL HOSPITAL LOS BANOS	12/31/2007	Merced	48	41,480,381	0	33,579,928	1,398,906	(193,098)	1,231,333
8133	106190529	METHODIST HOSPITAL OF SOUTHERN CALIFORNIA	12/31/2007	Los Angeles	460	273,011,736	51,606,680	69,578,767	9,560,194	0	0
8234	106410852	PENINSULA MEDICAL CENTER (Mills-Peninsula Health Services)	12/31/2007	San Mateo	403	427,741,880	200,549,717	28,060,561	45,476,731	0	0
8280	106301262	MISSION HOSPITAL REGIONAL MEDICAL CENTER	6/30/2007	Orange	304	254,459,941	30,695,168	24,026,042	42,091,037	0	26,270,939
9107	106214034	NOVATO COMMUNITY HOSPITAL	12/31/2007	Marin	47	77,722,768	0	12,886,903	0	0	4,394,963
9379	106040937	OROVILLE HOSPITAL	11/30/2007	Butte	153	122,660,374	3,053,504	57,667,415	0	(2,416,642)	15,280,041
9560	106414018	MENLO PARK SURGICAL HOSPITAL (Palo Alto Medical Foundation for Health Care, Research and Education)	12/31/2007	San Mateo	16	2,495,813	718,359	166,033	0	0	0
9632	106331293	PARKVIEW COMMUNITY HOSPITAL	12/31/2007	Riverside	193	63,808,768	37,479,149	53,722,912	27,019,036	(2,252,159)	1,155,377
9656	106190400	HUNTINGTON MEMORIAL HOSPITAL (Pasadena Hospital Association)	12/31/2007	Los Angeles	539	446,385,852	86,492,065	178,841,346	30,672,440	0	6,134,534
9955	106190630	POMONA VALLEY HOSPITAL MEDICAL CENTER	12/31/2007	Los Angeles	453	278,162,494	141,927,369	439,912,751	112,805,384	(9,344,238)	3,007,791
10020	106190631	PRESBYTERIAN INTERCOMMUNITY HOSPITAL	9/30/2007	Los Angeles	454	361,769,109	180,624,107	133,507,465	44,247,274	0	0
10197	106281047	QUEEN OF THE VALLEY HOSPITAL	6/30/2007	Napa	191	284,862,534	11,574,240	12,474,623	44,489,814	0	137,670
10363	106361308	REDLANDS COMMUNITY HOSPITAL	9/30/2007	San Bernardino	176	68,653,312	119,932,194	19,814,928	11,955,779	0	2,590,074
10401	106121051	REDWOOD MEMORIAL HOSPITAL	6/30/2007	Humboldt	35	30,383,816	234,492	13,026,351	0	0	3,008,583

Exhibit R

2007 and 2008 Contractual Adjustments per Financial Reporting to OSHPD - Traditional and Managed Care Medicare, Medi-Cal, Disproportionate Share Payments (DISP) for Medi-Cal and County Indigent Programs

OCC No.	Facility No.	Data for Single Location OCC Holders Facility Name (Organization Name)	F/Y End	County	Beds Licensed	2007 Contractual Adjustments					
						Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP (SB 855)	County Indigent-Traditional & Managed Care
10449	106580996	RIDEOUT MEMORIAL HOSPITAL	6/30/2007	Yuba	281	181,176,907	2,096,703	67,311,399	288,776	0	10,197,975
10502	106150782	RIDGECREST REGIONAL HOSPITAL	1/31/2007	Kern	74	27,344,907	0	10,157,117	1,225,215	0	0
10849	106361318	SAN ANTONIO COMMUNITY HOSPITAL	12/31/2007	San Bernardino	279	195,028,633	29,738,735	41,493,032	7,478,463	0	0
10992	106190524	MISSION COMMUNITY HOSPITAL - PANORAMA (San Fernando Community Hospital)	6/30/2007	Los Angeles	145	29,650,440	0	32,339,197	5,738,446	(4,205,133)	0
11120	106150788	SAN JOAQUIN COMMUNITY HOSPITAL	12/31/2007	Kern	199	206,224,822	25,171,538	138,615,839	36,442,728	0	1,209,169
11229	106420514	SANTA BARBARA COTTAGE HOSPITAL	12/31/2007	Santa Barbara	408	317,125,030	54,698,050	39,053,929	73,248,470	0	23,551,305
11563	106370875	SHARP CHULA VISTA MEDICAL CENTER	9/30/2007	San Diego	330	307,345,063	132,898,854	126,188,974	40,026,652	(600,683)	16,810,721
11565	106370689	SHARP CORONADO HOSPITAL & HEALTHCARE CENTER	9/30/2007	San Diego	204	32,519,023	28,886,180	28,413,764	1,604,385	(180,967)	1,307,503
11568	106370694	SHARP MEMORIAL HOSPITAL	9/30/2007	San Diego	521	366,646,587	288,777,774	115,993,194	19,246,436	0	28,570,541
11706	106291023	SIERRA NEVADA MEMORIAL HOSPITAL	6/30/2007	Nevada	121	114,433,622	6,393,818	17,963,139	0	0	5,048,166
11743	106560525	SIMI VALLEY HOSPITAL & HEALTH CARE SERVICES - SYCAMORE	12/31/2007	Ventura	147	94,987,106	11,888,730	36,551,566	0	0	0
11754	106474007	FAIRCHILD MEDICAL CENTER (Siskiyou Hospital, Inc.)	12/31/2007	Siskiyou	28	21,650,227	0	7,380,341	0	0	1,459,625
11765	106190756	ST. JOHN'S HOSPITAL AND HEALTH CENTER	5/31/2007	Los Angeles	334	319,622,634	53,668,328	7,853,852	0	0	0
11922	106554011	SONORA REGIONAL MED CTR-GREENLEY (Sonora Community Hospital)	12/31/2007	Tuolumne	152	180,960,925	0	33,224,751	0	0	9,262,997
12072	106270777	GEORGE L. MEE MEMORIAL HOSPITAL (Southern Monterey County Memorial Hospital)	9/30/2007	Monterey	119	16,511,211	0	8,369,915	16,461,332	(1,071,098)	0
12138	106100899	ST. AGNES MEDICAL CENTER	6/30/2007	Fresno	436	453,952,700	14,726,898	68,147,769	62,968,373	0	0
12260	106121080	ST. JOSEPH HOSPITAL - EUREKA	6/30/2007	Humboldt	161	177,881,595	829,647	58,895,305	0	0	14,713,871
12261	106301340	ST. JOSEPH HOSPITAL - ORANGE	6/30/2007	Orange	412	374,720,376	178,566,060	90,107,180	0	0	18,939,781
12270	106301342	ST. JUDE MEDICAL CENTER	6/30/2007	Orange	359	305,467,930	191,972,771	49,633,464	0	0	19,982,791
12293	106361343	ST. MARY MEDICAL CENTER	6/30/2007	San Bernardino	186	111,132,101	56,084,705	52,386,305	28,187,335	(633)	1,051,476
12534	106034002	SUTTER AMADOR HOSPITAL	12/31/2007	Amador	66	56,566,833	0	12,697,387	0	0	3,484,190
12537	106084001	SUTTER COAST HOSPITAL	12/31/2007	Del Norte	59	50,720,127	0	29,665,950	0	0	5,168,373
12542	106070934	SUTTER DELTA MEDICAL CENTER	12/31/2007	Contra Costa	145	131,860,959	33,009,052	40,136,362	27,717,250	0	0
12547	106171395	SUTTER LAKESIDE HOSPITAL	12/31/2007	Lake	69	65,932,761	0	21,222,556	0	0	4,068,758
12548	106444012	SUTTER MATERNITY & SURGERY CENTER	12/31/2007	Santa Cruz	30	12,857,925	0	343,423	4,675,193	0	1,234,901
12549	106490919	SUTTER MEDICAL CENTER OF SANTA ROSA	12/31/2007	Sonoma	217	88,880,499	14,884,991	45,142,957	0	(1,881,853)	11,777,709
12552	106481094	SUTTER SOLANO MEDICAL CENTER	12/31/2007	Solano	111	103,661,796	16,935,014	10,134,643	70,378,172	(1,650,281)	26,660,286

Exhibit R

2007 and 2008 Contractual Adjustments per Financial Reporting to OSHPD - Traditional and Managed Care Medicare, Medi-Cal, Disproportionate Share Payments (DISP) for Medi-Cal and County Indigent Programs

OCC No.	Facility No.	Data for Single Location OCC Holders Facility Name (Organization Name)	F/Y End	County	Beds Licensed	2007 Contractual Adjustments					
						Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP (SB 855)	County Indigent-Traditional & Managed Care
12554	106391056	SUTTER TRACY COMMUNITY HOSPITAL	12/31/2007	San Joaquin	82	83,556,408	0	26,256,318	19,376,247	0	323,156
12812	106190422	TORRANCE MEMORIAL MEDICAL CENTER	12/31/2007	Los Angeles	377	368,951,080	270,686,103	63,602,219	59,735,328	0	0
13027	106231396	UKIAH VALLEY MEDICAL CENTER-HOSPITAL DR (Ukiah Adventist Hospital)	12/31/2007	Mendocino	78	64,890,800	745,420	40,434,065	367,081	(594,650)	11,663,842
13348	106190812	VALLEY PRESBYTERIAN HOSPITAL	10/31/2007	Los Angeles	348	143,329,082	16,712,273	204,683,291	84,514,835	(11,442,032)	0
13419	106190818	VERDUGO HILLS HOSPITAL	12/31/2007	Los Angeles	158	82,701,658	20,223,925	8,532,625	3,040,723	0	0
13448	106361370	VICTOR VALLEY COMMUNITY HOSPITAL	9/30/2007	San Bernardino	106	27,953,512	2,585,067	44,577,855	23,941,581	(3,243,816)	3,828,830
13895	106190878	WHITE MEMORIAL MEDICAL CENTER	12/31/2007	Los Angeles	369	223,338,712	60,185,179	269,721,839	102,811,084	(30,063,001)	7,061,777
13933	106230949	FRANK R HOWARD MEMORIAL HOSPITAL (Willits Hospital)	12/31/2007	Mendocino	25	22,184,103	0	9,917,718	0	0	3,676,445
14320	106160787	CENTRAL VALLEY GENERAL HOSPITAL	12/31/2007	Kings	49	19,290,582	40,308	35,547,938	101,235	(1,851,301)	5,030,388
15091	106204019	CHILDREN'S HOSPITAL CENTRAL CALIFORNIA	9/30/2007	Madera	297	815,145	0	259,348,015	46,516,274	(12,247,532)	26,354
15124	106060870	COLUSA REGIONAL MEDICAL CENTER (Fresno Community Hospital and Medical Center)	3/31/2007	Colusa	48	11,516,650	0	8,556,729	0	0	590,451
15154	106050932	MARK TWAIN ST. JOSEPH'S HOSPITAL	6/30/2007	Calaveras	48	31,781,322	1,398,130	5,752,812	0	0	2,137,100
15565	106420522	SANTA YNEZ VALLEY COTTAGE HOSPITAL	12/31/2007	Santa Barbara	20	10,054,891	915,504	167,637	814,537	0	187,191
15566	106420483	GOLETA VALLEY COTTAGE HOSPITAL	12/31/2007	Santa Barbara	122	32,363,841	5,146,067	321,359	20,392,810	0	731,300
15948	106190159	TRI-CITY REGIONAL MEDICAL CENTER (Gardens Regional Hospital and Medical Center,	12/31/2007	Los Angeles	137	72,766,711	1,968,417	20,882,012	3,784,411	0	0
16032	106190475	COMMUNITY HOSPITAL OF LONG BEACH	9/30/2007	Los Angeles	256	88,620,190	25,745,718	18,167,398	9,560,007	0	0
16089	106410817	SETON MEDICAL CENTER	6/30/2007	San Mateo	478	430,931,239	156,715,885	137,413,948	77,704,183	0	0
18249	106434138	ST. LOUISE REGIONAL HOSPITAL	6/30/2007	Santa Clara	93	84,280,649	10,964,375	26,300,418	20,184,818	0	0
18250	106430837	O'CONNOR HOSPITAL	6/30/2007	Santa Clara	358	385,578,718	75,881,889	92,568,862	81,644,057	0	0
18381	106300225	ORANGE COAST MEMORIAL MEDICAL CENTER	6/30/2007	Orange	224	66,330,301	130,363,306	2,463,909	17,827,739	0	3,291,132
19989	106301317	SADDLEBACK MEMORIAL MEDICAL CENTER	6/30/2007	Orange	325	212,297,615	225,183,672	5,919,989	10,183,267	0	5,708,652
20139	106110889	GLENN MEDICAL CENTER	6/30/2007	Glenn	14	4,312,001	0	4,544,684	0	0	654,776

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Facility No.	Data for Multiple Location OCC Holders Facility Names for each Organization Name	F/Y End	County	Beds Licensed	2007 Contractual Adjustments					
					Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP (SB 855)	County Indigent- Traditional & Managed Care
	Alta Bates Summit Medical Center OCC No. 385									
106010739	CAMPUS	12/31/2007	Alameda	563	367,588,514	118,540,107	438,560,365	116,806,198	0	0
106010937	HAWTHORNE	12/31/2007	Alameda	426	388,260,046	93,299,536	193,044,204	57,262,620	0	0
106013687	MERRITT PERALTA INSTITUTE CDRH	12/31/2007	Alameda	24	600	23,243	0	0	0	0
	California Pacific Medical Center OCC No. 1824									
106380929	CALIFORNIA PACIFIC MEDICAL CENTER	12/31/2007	San Francisco	1,049	696,755,942	181,905,454	152,518,764	47,911,503	0	9,900,096
106380964	ST. LUKE'S HOSPITAL	12/31/2007	San Francisco	229	98,081,618	22,403,010	148,890,567	27,125,480	(2,714,420)	0
	Catholic Healthcare West OCC No. 14974									
106400466	ARROYO GRANDE COMMUNITY HOSPITAL	6/30/2007	San Luis Obispo	65	81,292,873	15,701,743	8,648,417	889,151	0	2,632,942
106150722	BAKERSFIELD MEMORIAL HOSPITAL	6/30/2007	Kern	307	188,646,666	107,792,203	32,711,109	75,981,594	0	0
106190125	CALIFORNIA HOSPITAL MEDICAL CENTER	6/30/2007	Los Angeles	306	84,316,922	21,953,407	214,364,929	72,063,883	(22,189,933)	53,918,500
106361323	COMMUNITY HOSPITAL OF SAN BERNARDINO	6/30/2007	San Bernardino	321	97,712,211	15,177,024	216,598,438	63,465,689	(13,575,365)	3,872,292
106440755	DOMINICAN SANTA CRUZ HOSPITAL - SOQUEL	6/30/2007	Santa Cruz	379	327,181,996	43,325,693	34,442,573	91,554,660	0	26,867,602
106400480	FRENCH HOSPITAL MEDICAL CENTER - SLO	6/30/2007	San Luis Obispo	112	159,742,177	46,016,368	17,200,048	831,071	0	2,647,330
106190522	GLENDALE MEMORIAL HOSPITAL & HEALTH CTR	6/30/2007	Los Angeles	334	353,744,732	73,657,765	190,292,057	48,729,988	0	0
106420493	MARIAN MEDICAL CENTER	6/30/2007	Santa Barbara	262	194,597,992	23,498,777	26,678,847	69,011,088	0	7,535,185
106340947	MERCY GENERAL HOSPITAL	6/30/2007	Sacramento	342	394,735,396	216,861,869	132,426,803	47,035,297	0	9,276,816
106150761	MERCY HOSPITAL - BAKERSFIELD	6/30/2007	Kern	269	189,944,099	66,007,592	27,401,245	19,903,836	0	0
106344029	MERCY HOSPITAL - FOLSOM	6/30/2007	Sacramento	85	58,368,454	15,404,598	18,757,401	5,926,634	0	2,967,540
106470871	MERCY HOSPITAL OF MT. SHASTA	6/30/2007	Siskiyou	80	22,897,909	0	7,990,123	27,683	(150,926)	1,828,119
106240942	MERCY MED CTR MERCED-COMMUNITY CAMPUS	6/30/2007	Merced	174	157,966,771	0	115,392,228	515,367	(2,866,869)	25,972,949
106450949	MERCY MEDICAL CENTER-REDDING	6/30/2007	Shasta	264	312,432,979	0	132,377,301	1,245,132	0	28,797,264
106340950	MERCY SAN JUAN HOSPITAL	6/30/2007	Sacramento	260	274,948,525	89,777,256	155,651,272	65,530,260	0	24,609,457
106340951	METHODIST HOSPITAL OF SACRAMENTO	6/30/2007	Sacramento	333	99,192,732	24,247,700	92,215,819	38,716,145	(2,105,921)	5,617,010
106190568	NORTHRIDGE HOSPITAL MEDICAL CENTER	6/30/2007	Los Angeles	411	298,979,259	87,564,875	156,098,089	30,847,440	0	139,353
106190200	SAN GABRIEL VALLEY MEDICAL CENTER	6/30/2007	Los Angeles	231	157,257,020	39,075,055	65,235,355	29,654,864	0	0
106410891	SEQUOIA HOSPITAL	6/30/2007	San Mateo	421	340,833,342	41,118,316	11,149,855	15,685,354	0	0
106361339	ST. BERNARDINE MEDICAL CENTER	6/30/2007	San Bernardino	463	205,220,624	138,748,991	123,431,070	50,424,572	0	2,211,313
106521041	ST. ELIZABETH COMMUNITY HOSPITAL	6/30/2007	Tehama	76	74,585,505	0	29,986,567	0	0	4,727,349

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Facility No.	Data for Multiple Location OCC Holders Facility Names for each Organization Name	F/Y End	County	Beds Licensed	2007 Contractual Adjustments					
					Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP (SB 855)	County Indigent- Traditional & Managed Care
106380960	ST. FRANCIS MEMORIAL HOSPITAL	6/30/2007	San Francisco	356	172,720,807	25,949,327	65,543,529	6,324,514	0	0
106560508	ST. JOHN'S PLEASANT VALLEY HOSPITAL	6/30/2007	Ventura	180	116,559,211	13,496,746	15,248,585	0	0	0
106560529	ST. JOHN'S REGIONAL MEDICAL CENTER	6/30/2007	Ventura	266	248,489,278	48,125,640	74,271,768	83,467	0	0
106392232	ST. JOSEPH'S BEHAVIORAL HEALTH CENTER	6/30/2007	San Joaquin	35	7,195,701	3,056	0	0	0	0
106391042	ST. JOSEPH'S MEDICAL CENTER OF STOCKTON	6/30/2007	San Joaquin	294	457,005,039	1,541,682	159,792,278	87,743,364	0	0
106190053	ST. MARY MEDICAL CENTER	6/30/2007	Los Angeles	405	207,944,567	60,523,426	153,543,875	41,252,698	(8,650,353)	4,011,056
106380965	ST. MARY'S MEDICAL CENTER-SAN FRANCISCO	6/30/2007	San Francisco	403	271,436,703	50,758,039	39,846,461	6,287,019	0	0
106571086	WOODLAND MEMORIAL HOSPITAL	6/30/2007	Yolo	108	66,936,510	37,018,803	13,963,323	29,503,949	0	4,174,870
Citrus Valley Medical Center OCC No. 2906										
106190636	CITRUS VALLEY MEDICAL CENTER-QV CAMPUS	12/31/2007	Los Angeles	547	245,658,116	84,858,214	193,309,874	65,649,427	(8,260,362)	0
106190298	FOOTHILL PRESBYTERIAN HOSPITAL	12/31/2007	Los Angeles	105	48,780,773	28,476,598	16,831,065	7,166,866	0	0
Community Memorial Health System OCC No. 3212										
106560473	COMMUNITY MEM HOSP - SAN BUENAVENTURA	12/31/2007	Ventura	220	291,241,393	112,674,434	81,754,104	0	0	0
106560501	OJAI VALLEY COMMUNITY HOSPITAL	12/31/2007	Ventura	103	22,324,071	8,727,817	7,101,021	0	(9,459)	0
Fresno Community Hospital and Medical Center OCC No. 5230										
106100005	COMMUNITY MEDICAL CENTER - CLOVIS	8/31/2007	Fresno	109	35,482,752	8,974,423	6,450,579	6,416,084	0	516,070
106100717	COMMUNITY REGIONAL MED CTR-FRESNO	8/31/2007	Fresno	648	323,421,764	37,132,425	307,980,114	135,284,992	(42,150,920)	105,741,395
John Muir Health OCC No. 6813										
106074039	JOHN MUIR BEHAVIORAL HEALTH CENTER	12/31/2007	Contra Costa	73	5,371,026	0	6,243,410	0	0	0
106071018	JOHN MUIR MEDICAL CTR-CONCORD CAMPUS	12/31/2007	Contra Costa	254	416,970,450	75,144,792	68,575,076	122,923,231	0	0
106070988	JOHN MUIR MEDICAL CTR-WALNUT CREEK	12/31/2007	Contra Costa	327	584,110,063	0	49,883,138	0	0	8,180,893
Kaiser Foundation Hospitals OCC No. 6892										
106301132	KAISER FDN HOSP - ANAHEIM	12/31/2007	Orange	200	0	0	0	0	0	0
106196035	KAISER FDN HOSP - BALDWIN PARK	12/31/2007	Los Angeles	269	0	0	0	0	0	0

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Facility No.	Data for Multiple Location OCC Holders Facility Names for each Organization Name	F/Y End	County	Beds Licensed	2007 Contractual Adjustments					
					Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP (SB 855)	County Indigent- Traditional & Managed Care
106190430	KAISER FDN HOSP - BELLFLOWER	12/31/2007	Los Angeles	352	0	0	0	0	0	0
106361223	KAISER FDN HOSP - FONTANA	12/31/2007	San Bernardino	440	0	0	0	0	0	0
106104062	KAISER FDN HOSP - FRESNO	12/31/2007	Fresno	165	0	0	0	0	0	0
106380857	KAISER FDN HOSP - GEARY (S.F.)	12/31/2007	San Francisco	247	0	0	0	0	0	0
106190431	KAISER FDN HOSP - HARBOR CITY	12/31/2007	Los Angeles	275	0	0	0	0	0	0
106010858	KAISER FDN HOSP - HAYWARD	12/31/2007	Alameda	328	0	0	0	0	0	0
106394009	KAISER FDN HOSP - MANTECA	12/31/2007	San Joaquin	99	0	0	0	0	0	0
106010856	KAISER FDN HOSP - OAKLAND CAMPUS	12/31/2007	Alameda	396	0	0	0	0	0	0
106190432	KAISER FDN HOSP - PANORAMA CITY	12/31/2007	Los Angeles	262	0	0	0	0	0	0
106410804	KAISER FDN HOSP - REDWOOD CITY	12/31/2007	San Mateo	213	0	0	0	0	0	0
106334025	KAISER FDN HOSP - RIVERSIDE	12/31/2007	Riverside	215	0	0	0	0	0	0
106340913	KAISER FDN HOSP - SACRAMENTO/ROSEVILLE	12/31/2007	Sacramento	499	0	0	0	0	0	0
106370730	KAISER FDN HOSP - SAN DIEGO	12/31/2007	San Diego	392	0	0	0	0	0	0
106210992	KAISER FDN HOSP - SAN RAFAEL	12/31/2007	Marin	120	0	0	0	0	0	0
106430805	KAISER FDN HOSP - SANTA CLARA	12/31/2007	Santa Clara	286	0	0	0	0	0	0
106494019	KAISER FDN HOSP - SANTA ROSA	12/31/2007	Sonoma	117	0	0	0	0	0	0
106431506	KAISER FDN HOSP - SANTA TERESA COMM HOSP	12/31/2007	Santa Clara	228	0	0	0	0	0	0
106342344	KAISER FDN HOSP - SOUTH SACRAMENTO	12/31/2007	Sacramento	162	0	0	0	0	0	0
106410806	KAISER FDN HOSP - SOUTH SAN FRANCISCO	12/31/2007	San Mateo	120	0	0	0	0	0	0
106190429	KAISER FDN HOSP - SUNSET	12/31/2007	Los Angeles	507	0	0	0	0	0	0
106070990	KAISER FDN HOSP - WALNUT CREEK	12/31/2007	Contra Costa	284	0	0	0	0	0	0
106190434	KAISER FDN HOSP - WEST LA	12/31/2007	Los Angeles	293	0	0	0	0	0	0
106191450	KAISER FDN HOSP - WOODLAND HILLS	12/31/2007	Los Angeles	218	0	0	0	0	0	0
106480989	KAISER FDN HOSP REHAB CTR - VALLEJO	12/31/2007	Solano	287	0	0	0	0	0	0
106015000	KAISER FOUNDATION NORTHERN REGION	12/31/2007	Alameda	0	0	0	0	0	0	0
106191300	KAISER FOUNDATION SOUTHERN REGION	12/31/2007	Los Angeles	0	0	0	0	0	0	0
Long Beach Memorial Medical Center OCC No. 7493										
106196168	EARL & LORRAINE MILLER CHILDRENS HOSP	6/30/2007	Los Angeles	308	5,596,453	1,946,680	175,238,601	63,655,090	(12,560,576)	173,085
106190525	LONG BEACH MEMORIAL MEDICAL CENTER	6/30/2007	Los Angeles	462	331,439,710	106,605,183	119,471,322	48,094,841	0	6,648,745
Northbay Healthcare Group OCC No. 9017										

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Facility No.	Data for Multiple Location OCC Holders Facility Names for each Organization Name	F/Y End	County	Beds Licensed	2007 Contractual Adjustments					
					Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP (SB 855)	County Indigent- Traditional & Managed Care
106481357	NORTH BAY MEDICAL CENTER	12/31/2007	Solano	140	245,966,251	36,246,117	38,571,204	145,627,341	(1,324,432)	37,215,226
106484001	VACA VALLEY HOSPITAL	12/31/2007	Solano	50	152,353,092	31,616,789	7,038,199	46,652,650	0	18,691,408
Providence Health System-Southern California OCC No. 11777										
106190680	LITTLE CO OF MARY-SAN PEDRO HOSPITAL	12/31/2007	Los Angeles	556	134,335,977	43,574,926	180,236,086	14,516,983	(805,229)	0
106190470	LITTLE COMPANY OF MARY HOSPITAL	12/31/2007	Los Angeles	434	318,488,690	108,961,165	91,551,175	19,287,486	0	0
106190385	PROVIDENCE HOLY CROSS MEDICAL CENTER	12/31/2007	Los Angeles	254	339,963,838	138,735,104	178,063,544	52,790,791	(2,698,871)	54,039,778
106190758	PROVIDENCE SAINT JOSEPH MEDICAL CENTER	12/31/2007	Los Angeles	448	569,724,190	112,271,025	165,499,526	42,827,507	0	0
Santa Rosa Memorial Hospital OCC No. 11338										
106491001	PETALUMA VALLEY HOSPITAL	6/30/2007	Sonoma	80	92,780,065	471,010	34,212,990	0	0	10,944,584
106491064	SANTA ROSA MEMORIAL HOSPITAL	6/30/2007	Sonoma	333	433,617,057	12,778,694	109,548,123	1,807,837	0	55,356,136
Scripps Health OCC No. 11403										
106371256	SCRIPPS GREEN HOSPITAL	9/30/2007	San Diego	173	204,636,519	124,820,926	10,432,789	346,579	0	182,369
106371394	SCRIPPS MEMORIAL HOSPITAL - ENCINITAS	9/30/2007	San Diego	138	121,135,616	28,465,019	22,636,794	3,665,770	0	6,712,650
106370771	SCRIPPS MEMORIAL HOSPITAL - LA JOLLA	9/30/2007	San Diego	357	290,689,633	81,979,138	37,918,906	4,712,030	0	26,702,773
106370744	SCRIPPS MERCY HOSPITAL	9/30/2007	San Diego	700	382,442,087	106,757,626	175,744,642	46,329,657	(8,968,509)	74,574,820
Sharp Healthcare OCC No. 10942										
106370714	SHARP GROSSMONT HOSPITAL	9/30/2007	San Diego	481	433,066,075	245,731,691	193,971,756	60,624,913	0	40,665,802
106370695	SHARP MARY BIRCH HOSPITAL FOR WOMEN	9/30/2007	San Diego	169	1,878,265	1,806,628	82,540,411	20,209,118	(1,038,779)	533,273
106370745	SHARP MESA VISTA HOSPITAL	9/30/2007	San Diego	149	32,693,616	5,629,029	2,103,770	0	0	0
106374049	SHARP VISTA PACIFICA	9/30/2007	San Diego	16	0	11,971	0	0	0	0
Shriners Hospital for Children OCC No. 11661										
106190712	SHRINERS HOSPITAL - LOS ANGELES	12/31/2007	Los Angeles	60	0	0	0	0	0	0
106344114	SHRINERS HOSPITAL - NORTHERN CALIF	12/31/2007	Sacramento	80	0	0	0	0	0	0

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2007 and 2008 Contractual Adjustments per Financial Reporting to OSHPD - Traditional and Managed Care Medicare, Medi-Cal, Disproportionate Share Payments (DISP) for Medi-Cal and County Indigent Programs

Facility No.	Data for Multiple Location OCC Holders Facility Names for each Organization Name	F/Y End	County	Beds Licensed	2007 Contractual Adjustments					
					Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP (SB 855)	County Indigent- Traditional & Managed Care
	St. Helena Hospital OCC No. 12216									
106281078	ST. HELENA HOSPITAL	12/31/2007	Napa	181	161,576,560	8,033,160	28,724,464	0	0	7,375,025
106481015	ST. HELENA HOSPITAL-BEHAVIORAL HEALTH	12/31/2007	Solano	61	7,284,681	0	8,787,955	914,730	(202,261)	2,497,941
	Sutter Health Sacramento Sierra Region OCC No. 15735									
106310791	SUTTER AUBURN FAITH HOSPITAL	12/31/2007	Placer	97	88,033,250	36,386,028	20,093,426	373,027	0	4,362,253
106344017	SUTTER CENTER FOR PSYCHIATRY	12/31/2007	Sacramento	69	7,275,143	1,302,044	1,783,516	28,483	0	893,383
106574010	SUTTER DAVIS HOSPITAL	12/31/2007	Yolo	48	41,991,884	24,151,452	8,080,892	25,599,325	0	9,961,124
106341051	SUTTER MEDICAL CENTER - SACRAMENTO	12/31/2007	Sacramento	754	589,261,254	212,356,769	360,564,439	155,086,847	0	47,172,108
106311000	SUTTER ROSEVILLE MEDICAL CENTER	12/31/2007	Placer	240	247,319,709	89,399,778	87,263,175	14,162,873	0	17,042,619

Exhibit R

2007 and 2008 Contractual Adjustments per Financial Reporting to OSHPD - Traditional and Managed Care Medicare, Medi-Cal, Disproportionate Share Payments (DISP) for Medi-Cal and County Indigent Programs

OCC No.	Facility No.	Data for Single Location OCC Holders Facility Name (Organization Name)	F/Y End	County	Beds Licensed	Medicare Traditional	2008 Contractual Adjustments				
							Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP 855	County Indigent-Traditional & Managed Care
160	106171049	ST. HELENA HOSPITAL - CLEARLAKE (Adventist Health Clearlake Hospital)	12/31/2008	Lake	25	49,178,129	216,538	32,556,829	159,738	(607,246)	6,773,497
1027	106184008	BANNER LASSEN MEDICAL CENTER (Banner Health)	12/31/2008	Lassen	38	14,320,446	358,902	11,717,408	0	0	2,107,349
1040	106190052	BARLOW HOSPITAL (Barlow Respiratory Hospital)	8/31/2008	Los Angeles	105	72,184,331	0	13,918,052	0	0	0
1051	106090793	BARTON MEMORIAL HOSPITAL (Barton Healthcare System)	12/31/2008	El Dorado	119	47,830,715	2,643,229	23,671,702	0	0	10,941,462
1275	106330120	BETTY FORD CENTER OF EISENHOWER	6/30/2008	Riverside	100	0	0	0	0	0	0
1277	106190081	BEVERLY HOSPITAL (Beverly Community Hospital Association)	12/31/2008	Los Angeles	214	43,223,851	24,506,968	30,004,574	17,280,767	(2,245,622)	0
1329	106040802	BIGGS-GRIDLEY MEMORIAL HOSPITAL	6/30/2008	Butte	45	9,107,126	0	6,761,718	0	0	933,424
2254	106190555	CEDARS-SINAI MEDICAL CENTER	6/30/2008	Los Angeles	952	2,139,849,610	36,330,723	589,259,272	33,214,337	0	0
2365	106150706	DELANO REGIONAL MEDICAL CENTER (Central California Foundation for Health)	12/31/2008	Kern	156	23,921,265	3,085,549	43,121,428	12,885,716	(2,978,236)	775,868
2602	106370673	RADY CHILDREN'S HOSPITAL - SAN DIEGO	6/30/2008	San Diego	313	3,096,423	0	317,280,795	65,967,300	(7,363,724)	432,264
2603	106304113	CHILDREN'S HOSPITAL AT MISSION	6/30/2008	Orange	48	2,873	0	13,930,079	13,489,727	0	0
2605	106010776	CHILDRENS HOSPITAL & RESEARCH CENTER AT OAKLAND	12/31/2008	Alameda	190	3,900,317	0	221,225,109	115,438,448	(7,545,649)	453,999
2607	106190170	CHILDREN'S HOSPITAL OF LOS ANGELES	6/30/2008	Los Angeles	286	11,348,887	0	403,758,121	71,581,918	(14,321,004)	0
2609	106300032	CHILDREN'S HOSPITAL OF ORANGE COUNTY	6/30/2008	Orange	232	1,744,644	0	354,593,105	91,167,986	0	0
2659	106382715	CHINESE HOSPITAL	12/31/2008	San Francisco	54	38,747,937	41,422,494	9,306,097	4,798,927	0	0
2919	106190176	CITY OF HOPE HELFORD CLINICAL RESEARCH HOSPITAL (City of Hope National Medical Center)	9/30/2008	Los Angeles	217	263,403,667	8,596,099	151,705,350	3,578,258	0	0
3187	106270744	COMMUNITY HOSPITAL OF THE MONTEREY PENINSULA	12/31/2008	Monterey	313	378,407,466	9,193,419	12,081,035	40,385,095	0	0
3677	106390846	DAMERON HOSPITAL	12/31/2008	San Joaquin	188	162,038,029	117,402,665	50,105,258	49,609,360	0	0
3930	106190243	DOWNEY REGIONAL MEDICAL CENTER	6/30/2008	Los Angeles	199	180,467,407	66,821,996	126,364,351	9,742,846	0	0
4106	106010805	EDEN MEDICAL CENTER	12/31/2008	Alameda	347	311,593,430	77,925,992	68,431,676	25,175,813	0	0
4133	106331168	EISENHOWER MEDICAL CENTER	6/30/2008	Riverside	289	663,169,564	145,625,320	36,314,989	14,195,842	0	4,250,763
4141	106430763	EL CAMINO HOSPITAL	6/30/2008	Santa Clara	399	586,055,503	126,120,677	57,686,439	18,087,425	0	0
4214	106500867	EMANUEL MEDICAL CENTER	1/31/2008	Stanislaus	411	164,943,886	63,774,280	79,592,325	13,295,014	0	50,938
4247	106040962	CAMPUS	6/30/2008	Butte	391	423,608,812	0	141,444,919	0	0	35,290,150
4586	106040875	FEATHER RIVER HOSPITAL	12/31/2008	Butte	101	319,628,609	13,779,715	86,753,303	44,230	0	16,078,907
5482	106190323	GLENDALE ADVENTIST MEDICAL CENTER	12/31/2008	Los Angeles	457	528,024,676	45,275,093	235,411,432	79,090,527	0	0

Exhibit R

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OCC No.	Facility No.	Data for Single Location OCC Holders Facility Name (Organization Name)	F/Y End	County	Beds Licensed	2008 Contractual Adjustments					
						Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP 855	County Indigent-Traditional & Managed Care
5831	106160725	HANFORD COMMUNITY HOSPITAL	12/31/2008	Kings	121	144,758,318	5,912,426	69,815,325	48,517,020	0	9,998,291
5916	106010967	ST. ROSE HOSPITAL (Hayward Sisters Hospital)	9/30/2008	Alameda	163	179,229,766	25,216,264	85,889,190	48,923,990	(1,146,000)	0
5998	106190949	HENRY MAYO NEWHALL MEMORIAL HOSPITAL	9/30/2008	Los Angeles	221	244,731,422	62,821,770	56,092,487	17,642,745	0	2,247,256
6105	106301205	HOAG MEMORIAL HOSPITAL PRESBYTERIAN	9/30/2008	Orange	498	435,055,336	165,172,860	10,525,231	25,013,255	0	26,078,383
6257	106190392	GOOD SAMARITAN HOSPITAL- LA	8/31/2008	Los Angeles	408	319,231,650	18,806,737	203,959,740	50,171,039	0	0
7429	106390923	LODI MEMORIAL HOSPITAL	12/31/2008	San Joaquin	180	315,064,426	36,409,318	126,271,968	58,709,564	0	0
7447	106364014	LOMA LINDA UNIVERSITY BEHAVIORAL MEDICINE CENTER	12/31/2008	San Bernardino	89	3,393,333	1,332,721	1,995,112	1,582,426	0	33,391
7455	106361246	LOMA LINDA UNIVERSITY MEDICAL CENTER	12/31/2008	San Bernardino	822	513,379,292	110,692,016	915,771,180	120,412,237	(15,632,833)	15,947,523
7728	106201281	MADERA COMMUNITY HOSPITAL	6/30/2008	Madera	106	33,060,658	592,165	31,140,153	896,903	(3,081,329)	6,706,991
7848	106211006	MARIN GENERAL HOSPITAL	12/31/2008	Marin	235	388,636,261	0	93,603,126	0	0	26,585,258
7908	106090933	MARSHALL MEDICAL CENTER	10/31/2008	El Dorado	105	233,268,356	0	55,250,978	0	0	16,401,180
8025	106500939	MEMORIAL HOSPITAL MODESTO	12/31/2008	Stanislaus	423	540,065,881	455,648,655	174,395,610	78,729,367	0	8,023,699
8027	106240924	MEMORIAL HOSPITAL LOS BANOS	12/31/2008	Merced	48	41,347,494	1,952,573	39,889,186	1,543,734	(517,676)	556,732
8133	106190529	METHODIST HOSPITAL OF SOUTHERN CALIFORNIA	12/31/2008	Los Angeles	460	306,725,309	54,931,132	80,962,300	7,037,395	0	0
8234	106410852	PENINSULA MEDICAL CENTER (Mills-Peninsula Health Services)	12/31/2008	San Mateo	403	460,518,249	199,084,656	31,013,412	54,404,157	0	0
8280	106301262	MISSION HOSPITAL REGIONAL MEDICAL CENTER	6/30/2008	Orange	301	260,458,892	43,731,767	30,872,984	44,431,183	0	35,363,590
9107	106214034	NOVATO COMMUNITY HOSPITAL	12/31/2008	Marin	47	83,640,189	0	13,615,253	0	0	5,839,538
9379	106040937	OROVILLE HOSPITAL	11/30/2008	Butte	153	144,635,749	5,724,787	71,739,811	0	(1,652,641)	14,480,688
9560	106414018	MENLO PARK SURGICAL HOSPITAL (Palo Alto Medical Foundation for Health Care, Research and Education)	12/31/2008	San Mateo	16	2,931,820	969,261	0	0	0	0
9632	106331293	PARKVIEW COMMUNITY HOSPITAL	12/31/2008	Riverside	193	74,240,775	43,621,561	84,758,135	31,557,570	(1,951,459)	3,285,857
9656	106190400	HUNTINGTON MEMORIAL HOSPITAL (Pasadena Hospital Association)	12/31/2008	Los Angeles	559	498,212,465	97,675,314	212,745,918	32,997,193	0	6,376,831
9955	106190630	POMONA VALLEY HOSPITAL MEDICAL CENTER	12/31/2008	Los Angeles	453	319,724,999	274,011,830	468,956,414	126,910,225	(8,849,331)	3,438,832
10020	106190631	PRESBYTERIAN INTERCOMMUNITY HOSPITAL	9/30/2008	Los Angeles	454	424,157,202	244,943,856	173,326,065	44,465,877	0	0
10197	106281047	QUEEN OF THE VALLEY HOSPITAL	6/30/2008	Napa	193	306,817,817	15,819,299	15,454,437	46,362,495	0	296,178
10363	106361308	REDLANDS COMMUNITY HOSPITAL	9/30/2008	San Bernardino	205	84,072,887	152,941,116	28,908,776	12,803,717	0	1,225,354
10401	106121051	REDWOOD MEMORIAL HOSPITAL	6/30/2008	Humboldt	35	34,183,903	339,066	14,583,655	0	(225,949)	2,675,272
10449	106580996	RIDEOUT MEMORIAL HOSPITAL	6/30/2008	Yuba	281	195,934,284	5,806,370	88,955,154	377,007	(925,568)	16,399,654
10502	106150782	RIDGECREST REGIONAL HOSPITAL	1/31/2008	Kern	74	32,213,548	0	13,618,917	1,543,276	0	0

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OCC No.	Facility No.	Data for Single Location OCC Holders Facility Name (Organization Name)	F/Y End	County	Beds Licensed	2008 Contractual Adjustments					
						Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP 855	County Indigent-Traditional & Managed Care
10849	106361318	SAN ANTONIO COMMUNITY HOSPITAL	12/31/2008	San Bernardino	279	212,062,974	23,217,321	50,782,284	6,857,239	0	0
10992	106190524	MISSION COMMUNITY HOSPITAL - PANORAMA CAMPUS (San Fernando Community Hospital)	6/30/2008	Los Angeles	145	28,996,470	0	33,536,876	5,692,764	(3,042,128)	543,119
11120	106150788	SAN JOAQUIN COMMUNITY HOSPITAL	12/31/2008	Kern	299	231,125,316	39,521,444	124,810,481	44,999,760	0	1,416,338
11229	106420514	SANTA BARBARA COTTAGE HOSPITAL	12/31/2008	Santa Barbara	408	360,292,879	56,632,566	35,177,899	82,249,162	0	15,596,298
11563	106370875	SHARP CHULA VISTA MEDICAL CENTER	9/30/2008	San Diego	343	322,740,989	132,187,788	147,979,521	50,305,058	(2,046,626)	22,986,365
11565	106370689	SHARP CORONADO HOSPITAL & HEALTHCARE CENTER	9/30/2008	San Diego	204	38,676,697	31,064,930	42,253,968	2,638,618	(138,381)	1,282,786
11568	106370694	SHARP MEMORIAL HOSPITAL	9/30/2008	San Diego	521	396,907,268	305,530,701	119,981,815	22,914,918	0	30,282,444
11706	106291023	SIERRA NEVADA MEMORIAL HOSPITAL	6/30/2008	Nevada	121	126,772,120	6,628,391	20,057,745	0	0	5,528,531
11743	106560525	SIMI VALLEY HOSPITAL & HEALTH CARE SERVICES - SYCAMORE	12/31/2008	Ventura	201	108,333,364	17,147,539	27,140,735	64,121	0	0
11754	106474007	FAIRCHILD MEDICAL CENTER (Siskiyou Hospital, Inc.)	12/31/2008	Siskiyou	28	22,417,209	0	9,347,305	0	0	1,782,249
11922	106554011	SONORA REGIONAL MEDICAL CTR-GREENLEY (Sonora Community Hospital)	12/31/2008	Tuolumne	152	217,457,671	0	50,489,178	0	0	14,176,165
12072	106270777	GEORGE L. MEE MEMORIAL HOSPITAL (Sounthern Monterey County Memorial Hospital)	9/30/2008	Monterey	119	20,362,811	0	14,297,408	14,578,163	(849,136)	0
12138	106100899	ST. AGNES MEDICAL CENTER	6/30/2008	Fresno	436	543,489,731	21,088,360	81,160,632	76,787,982	0	0
12260	106121080	ST. JOSEPH HOSPITAL - EUREKA	6/30/2008	Humboldt	189	190,808,234	2,990,498	70,660,931	0	0	16,182,333
12261	106301340	ST. JOSEPH HOSPITAL - ORANGE	6/30/2008	Orange	525	403,817,472	201,855,097	102,447,233	0	0	17,183,873
12270	106301342	ST. JUDE MEDICAL CENTER	6/30/2008	Orange	359	331,622,159	194,781,964	56,631,720	0	0	20,655,826
12293	106361343	ST. MARY MEDICAL CENTER	6/30/2008	San Bernardino	186	136,174,203	80,792,504	63,071,928	38,288,587	(17,000)	1,074,789
12534	106034002	SUTTER AMADOR HOSPITAL	12/31/2008	Amador	66	55,838,502	0	6,421,073	0	0	4,989,157
12537	106084001	SUTTER COAST HOSPITAL	12/31/2008	Del Norte	59	55,444,241	0	28,388,487	0	0	7,979,785
12542	106070934	SUTTER DELTA MEDICAL CENTER	12/31/2008	Contra Costa	145	139,999,182	30,493,951	37,366,131	30,626,284	0	0
12547	106171395	SUTTER LAKESIDE HOSPITAL	12/31/2008	Lake	49	60,274,750	0	24,432,947	0	0	4,732,808
12548	106444012	SUTTER MATERNITY & SURGERY CENTER OF SANTA CRUZ	12/31/2008	Santa Cruz	30	13,298,589	0	928,734	4,909,866	0	1,414,649
12549	106490919	SUTTER MEDICAL CENTER OF SANTA ROSA	12/31/2008	Sonoma	135	88,291,198	18,963,445	56,597,717	0	(2,634,332)	16,843,032
12552	106481094	SUTTER SOLANO MEDICAL CENTER	12/31/2008	Solano	111	106,340,407	25,757,732	14,576,969	70,064,507	(1,264,286)	23,111,225
12554	106391056	SUTTER TRACY COMMUNITY HOSPITAL	12/31/2008	San Joaquin	82	84,775,600	10,633,524	26,334,390	21,428,320	0	170,084
12812	106190422	TORRANCE MEMORIAL MEDICAL CENTER	12/31/2008	Los Angeles	401	438,924,328	322,508,341	61,099,172	12,275,406	0	0

Exhibit R

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OCC No.	Facility No.	Data for Single Location OCC Holders Facility Name (Organization Name)	F/Y End	County	Beds Licensed	Medicare Traditional	2008 Contractual Adjustments				
							Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP 855	County Indigent-Traditional & Managed Care
13027	106231396	UKIAH VALLEY MEDICAL CENTER - HOSPITAL DRIVE (Ukiah Adventist Hospital)	12/31/2008	Mendocino	78	68,394,824	512,325	42,107,645	163,801	(568,109)	11,390,376
13348	106190812	VALLEY PRESBYTERIAN HOSPITAL	10/31/2008	Los Angeles	348	175,958,879	22,162,266	213,897,951	96,014,687	(15,334,464)	0
13419	106190818	VERDUGO HILLS HOSPITAL	12/31/2008	Los Angeles	158	89,119,140	22,233,146	11,938,502	3,114,312	0	0
13448	106361370	VICTOR VALLEY COMMUNITY HOSPITAL	9/30/2008	San Bernardino	106	32,956,249	6,898,010	24,990,115	36,423,657	(2,552,743)	3,590,869
13895	106190878	WHITE MEMORIAL MEDICAL CENTER	12/31/2008	Los Angeles	353	258,703,421	70,617,800	306,797,024	85,391,064	(26,346,317)	8,481,457
13933	106230949	FRANK R HOWARD MEMORIAL HOSPITAL (Willits Hospital)	12/31/2008	Mendocino	25	29,211,426	5,094	10,933,008	961,913	0	4,627,758
14320	106160787	CENTRAL VALLEY GENERAL HOSPITAL	12/31/2008	Kings	49	19,008,465	141,467	36,645,334	806,292	(3,908,330)	6,324,697
15091	106204019	CHILDREN'S HOSPITAL CENTRAL CALIFORNIA	9/30/2008	Madera	315	1,411,566	0	311,131,206	43,872,853	(11,390,254)	0
15124	106060870	COLUSA REGIONAL MEDICAL CENTER (Fresno Community Hospital and Medical Center)	3/31/2008	Colusa	48	14,485,305	0	9,628,166	0	(50,731)	625,490
15154	106050932	MARK TWAIN ST. JOSEPH'S HOSPITAL	6/30/2008	Calaveras	48	34,302,749	2,207,089	8,271,486	28,020	0	2,797,961
15565	106420522	SANTA YNEZ VALLEY COTTAGE HOSPITAL	12/31/2008	Santa Barbara	10	11,878,679	913,467	152,848	1,031,392	0	208,194
15566	106420483	GOLETA VALLEY COTTAGE HOSPITAL	12/31/2008	Santa Barbara	122	34,351,936	5,435,248	2,709,982	21,467,883	0	541,142
15948	106190159	(Gardens Regional Hospital and Medical Center, Inc.)	12/31/2008	Los Angeles	137	79,863,940	2,855,924	22,925,133	3,708,958	0	0
16032	106190475	COMMUNITY HOSPITAL OF LONG BEACH	9/30/2008	Los Angeles	256	96,830,013	29,892,115	27,899,307	11,956,846	0	0
16089	106410817	SETON MEDICAL CENTER	6/30/2008	San Mateo	478	474,421,669	156,715,355	140,736,668	142,198,768	0	0
18249	106434138	ST. LOUISE REGIONAL HOSPITAL	6/30/2008	Santa Clara	93	88,425,566	14,264,894	31,793,998	26,962,485	0	0
18250	106430837	O'CONNOR HOSPITAL	6/30/2008	Santa Clara	358	423,604,077	82,632,884	101,670,668	89,795,224	0	0
18381	106300225	ORANGE COAST MEMORIAL MEDICAL CENTER	6/30/2008	Orange	224	85,876,349	132,315,091	4,132,225	22,910,481	0	7,398,633
19989	106301317	SADDLEBACK MEMORIAL MEDICAL CENTER	6/30/2008	Orange	325	235,536,025	238,301,109	5,060,237	15,982,694	0	6,845,535
20139	106110889	GLENN MEDICAL CENTER	6/30/2008	Glenn	14	5,502,638	0	4,309,452	0	0	868,515

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					Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP 855	County Indigent- Traditional & Managed Care
	Alta Bates Summit Medical Center OCC No. 385									
106010739	CAMPUS	12/31/2008	Alameda	527	414,320,395	122,369,677	422,568,483	120,209,380	0	0
106010937	ALTA BATES SUMMIT MED CTR-SUMMIT CAMPUS-HAWTHORNE	12/31/2008	Alameda	402	413,328,748	114,658,401	189,600,816	61,806,593	0	0
106013687	MERRITT PERALTA INSTITUTE CHEMICAL DEPENDENCY RECOVERY HOSPITAL	12/31/2008	Alameda	24	7,821	370	0	0	0	0
	California Pacific Medical Center OCC No. 1824									
106380929	CALIFORNIA PACIFIC MEDICAL CENTER	12/31/2008	San Francisco	1,049	764,859,520	185,787,493	154,051,422	45,668,884	0	6,652,330
106380964	CAMPUS	12/31/2008	San Francisco	229	105,264,934	19,021,135	142,003,128	28,118,481	(2,914,730)	0
	Catholic Healthcare West OCC No. 14974									
106400466	ARROYO GRANDE COMMUNITY HOSPITAL	6/30/2008	San Luis Obispo	65	96,119,311	15,314,378	9,364,934	817,885	0	2,524,756
106150722	BAKERSFIELD MEMORIAL HOSPITAL	6/30/2008	Kern	307	199,912,904	121,861,223	63,416,342	95,290,092	0	0
106190125	CALIFORNIA HOSPITAL MEDICAL CENTER	6/30/2008	Los Angeles	316	95,527,595	20,449,398	245,131,019	126,419,678	(35,525,798)	52,159,448
106361323	COMMUNITY HOSPITAL OF SAN BERNARDINO	6/30/2008	San Bernardino	321	114,703,401	18,009,847	245,457,181	73,198,960	(11,674,720)	3,046,714
106440755	DOMINICAN SANTA CRUZ HOSPITAL - SOQUEL	6/30/2008	Santa Cruz	379	384,669,057	63,253,636	47,210,138	114,050,038	0	21,788,446
106400480	FRENCH HOSPITAL MEDICAL CENTER	6/30/2008	San Luis Obispo	112	168,776,493	34,322,930	25,955,961	1,123,771	0	3,378,804
106190522	CENTER	6/30/2008	Los Angeles	334	347,273,210	74,593,892	203,091,967	49,522,949	0	0
106420493	MARIAN MEDICAL CENTER	6/30/2008	Santa Barbara	262	229,017,723	25,540,974	32,069,768	85,370,950	0	7,536,108
106340947	MERCY GENERAL HOSPITAL	6/30/2008	Sacramento	342	432,519,904	147,232,077	133,632,395	61,372,340	0	10,806,738
106150761	MERCY HOSPITAL - BAKERSFIELD	6/30/2008	Kern	272	203,700,106	75,627,317	30,169,363	28,657,962	0	0
106344029	MERCY HOSPITAL - FOLSOM	6/30/2008	Sacramento	85	73,813,994	15,208,368	16,791,469	7,199,722	0	3,058,861
106470871	MERCY HOSPITAL OF MT. SHASTA	6/30/2008	Siskiyou	80	23,990,835	0	7,318,283	74,577	(139,942)	2,209,434
106450949	MERCY MEDICAL CENTER	6/30/2008	Shasta	264	345,822,642	0	150,507,224	1,935,497	0	37,289,716
106240942	MERCY MEDICAL CENTER MERCED-COMMUNITY CAMPUS	6/30/2008	Merced	287	204,579,400	0	141,311,893	447,518	(2,903,599)	29,266,299
106340950	MERCY SAN JUAN HOSPITAL	6/30/2008	Sacramento	260	343,183,129	106,887,596	174,910,571	83,115,752	0	26,021,996
106340951	METHODIST HOSPITAL OF SACRAMENTO	6/30/2008	Sacramento	333	119,355,536	29,424,598	113,789,296	40,081,348	(1,628,570)	4,723,953
106190568	NORTHRIDGE HOSPITAL MEDICAL CENTER	6/30/2008	Los Angeles	411	318,837,114	100,620,879	167,566,212	34,446,632	0	0
106410891	SEQUOIA HOSPITAL	6/30/2008	San Mateo	301	348,217,276	33,852,484	8,940,633	19,097,314	0	0

Exhibit R

2007 and 2008 Contractual Adjustments per Financial Reporting to OSHPD - Traditional and Managed Care Medicare, Medi-Cal, Disproportionate Share Payments (DISP) for Medi-Cal and County Indigent Programs

Facility No.	Data for Multiple Location OCC Holders Facility Names for each Organization Name	F/Y End	County	Beds Licensed	2008 Contractual Adjustments					
					Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP 855	County Indigent- Traditional & Managed Care
106361339	ST. BERNARDINE MEDICAL CENTER	6/30/2008	San Bernardino	463	215,859,157	156,766,466	143,196,804	65,332,183	(1,707,831)	3,193,985
106521041	ST. ELIZABETH COMMUNITY HOSPITAL	6/30/2008	Tehama	76	87,624,625	0	35,359,991	0	0	6,102,088
106380960	ST. FRANCIS MEMORIAL HOSPITAL	6/30/2008	San Francisco	356	181,688,880	31,998,516	81,635,784	6,523,873	0	0
106560508	ST. JOHN'S PLEASANT VALLEY HOSPITAL	6/30/2008	Ventura	122	142,722,553	23,882,872	24,600,623	1,000	0	0
106560529	ST. JOHN'S REGIONAL MEDICAL CENTER	6/30/2008	Ventura	266	250,951,220	58,739,546	79,304,811	406,934	0	0
106392232	ST. JOSEPH'S BEHAVIORAL HEALTH CENTER	6/30/2008	San Joaquin	35	6,060,666	1,133,069	0	0	0	0
106391042	ST. JOSEPH'S MEDICAL CENTER OF STOCKTON	6/30/2008	San Joaquin	294	476,683,259	2,326,722	191,362,694	86,853,227	0	0
106190053	ST. MARY MEDICAL CENTER	6/30/2008	Los Angeles	374	181,074,977	46,629,365	173,669,355	44,498,786	(8,437,967)	4,582,351
106380965	ST. MARY'S MEDICAL CENTER-SAN FRANCISCO	6/30/2008	San Francisco	403	290,632,377	49,513,652	42,838,093	6,850,565	0	0
106571086	WOODLAND MEMORIAL HOSPITAL	6/30/2008	Yolo	108	77,130,333	33,215,414	7,964,317	39,135,122	0	3,106,298
Citrus Valley Medical Center OCC No. 2906										
106190636	CITRUS VALLEY MEDICAL CENTER - QV CAMPUS	12/31/2008	Los Angeles	518	233,858,083	79,268,823	204,618,916	66,350,316	(7,706,247)	0
106190298	FOOTHILL PRESBYTERIAN HOSPITAL	12/31/2008	Los Angeles	105	55,976,906	30,138,327	14,532,194	7,779,786	0	0
Community Memorial Health System OCC No. 3212										
106560473	COMMUNITY MEMORIAL HOSPITAL - SAN BUENAVENTURA	12/31/2008	Ventura	220	338,819,775	159,437,956	82,445,528	0	0	0
106560501	OJAI VALLEY COMMUNITY HOSPITAL	12/31/2008	Ventura	103	23,955,827	10,555,700	6,871,050	0	(8,147)	0
Fresno Community Hospital and Medical Center OCC No. 5230										
106100005	CLOVIS COMMUNITY MEDICAL CENTER	8/31/2008	Fresno	109	44,256,828	11,266,134	7,717,562	8,791,353	0	1,082,653
106100717	COMMUNITY REGIONAL MEDICAL CENTER	8/31/2008	Fresno	575	359,038,661	58,583,464	310,059,484	191,212,866	(42,150,920)	122,094,360
John Muir Health OCC No. 6813										
106074039	JOHN MUIR BEHAVIORAL HEALTH CENTER	12/31/2008	Contra Costa	73	6,703,079	0	7,370,749	0	0	0
106071018	JOHN MUIR MEDICAL CENTER-CONCORD CAMPUS	12/31/2008	Contra Costa	254	481,868,192	138,676,715	66,623,159	43,052,797	0	0
106070988	CAMPUS	12/31/2008	Contra Costa	327	633,049,760	0	56,800,594	0	0	2,685,068

Exhibit R

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Facility No.	Data for Multiple Location OCC Holders Facility Names for each Organization Name	F/Y End	County	Beds Licensed	2008 Contractual Adjustments					
					Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP 855	County Indigent- Traditional & Managed Care
	Kaiser Foundation Hospitals OCC No. 6892									
106431506	KAISER FND HOSPITAL - SAN JOSE	12/31/2008	Santa Clara	248	0	0	0	0	0	0
106301132	KAISER FOUNDATION HOSPITAL - ANAHEIM	12/31/2008	Orange	350	0	0	0	0	0	0
106074097	KAISER FOUNDATION HOSPITAL - ANTIOCH	12/31/2008	Contra Costa	130	0	0	0	0	0	0
106196035	KAISER FOUNDATION HOSPITAL - BALDWIN PARK	12/31/2008	Los Angeles	269	0	0	0	0	0	0
106190430	KAISER FOUNDATION HOSPITAL - BELLFLOWER	12/31/2008	Los Angeles	352	0	0	0	0	0	0
106361223	KAISER FOUNDATION HOSPITAL - FONTANA	12/31/2008	San Bernardino	440	0	0	0	0	0	0
106104062	KAISER FOUNDATION HOSPITAL - FRESNO	12/31/2008	Fresno	169	0	0	0	0	0	0
106380857	KAISER FOUNDATION HOSPITAL - GEARY (S.F.)	12/31/2008	San Francisco	247	0	0	0	0	0	0
106190431	KAISER FOUNDATION HOSPITAL - HARBOR CITY	12/31/2008	Los Angeles	255	0	0	0	0	0	0
106010858	KAISER FOUNDATION HOSPITAL - HAYWARD	12/31/2008	Alameda	316	0	0	0	0	0	0
106394009	KAISER FOUNDATION HOSPITAL - MANTECA	12/31/2008	San Joaquin	205	0	0	0	0	0	0
106010856	CAMPUS	12/31/2008	Alameda	391	0	0	0	0	0	0
106190432	KAISER FOUNDATION HOSPITAL - PANORAMA CITY	12/31/2008	Los Angeles	218	0	0	0	0	0	0
106410804	KAISER FOUNDATION HOSPITAL - REDWOOD CITY	12/31/2008	San Mateo	213	0	0	0	0	0	0
106334025	KAISER FOUNDATION HOSPITAL - RIVERSIDE	12/31/2008	Riverside	215	0	0	0	0	0	0
106370730	KAISER FOUNDATION HOSPITAL - SAN DIEGO	12/31/2008	San Diego	392	0	0	0	0	0	0
106210992	KAISER FOUNDATION HOSPITAL - SAN RAFAEL	12/31/2008	Marin	120	0	0	0	0	0	0
106434153	KAISER FOUNDATION HOSPITAL - SANTA CLARA	12/31/2008	Santa Clara	327	0	0	0	0	0	0
106494019	KAISER FOUNDATION HOSPITAL - SANTA ROSA	12/31/2008	Sonoma	117	0	0	0	0	0	0
106342344	KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO	12/31/2008	Sacramento	161	0	0	0	0	0	0
106410806	KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO	12/31/2008	San Mateo	120	0	0	0	0	0	0
106190429	KAISER FOUNDATION HOSPITAL - SUNSET	12/31/2008	Los Angeles	507	0	0	0	0	0	0
106070990	KAISER FOUNDATION HOSPITAL - WALNUT CREEK	12/31/2008	Contra Costa	233	0	0	0	0	0	0
106190434	KAISER FOUNDATION HOSPITAL - WEST LA	12/31/2008	Los Angeles	305	0	0	0	0	0	0
106191450	HILLS	12/31/2008	Los Angeles	262	0	0	0	0	0	0
106480989	KAISER FOUNDATION HOSPITAL AND REHABILITATION CENTER - VALLEJO	12/31/2008	Solano	287	0	0	0	0	0	0
106340913	KAISER FOUNDATION HOSPITAL- SACRAMENTO/ROSEVILLE	12/31/2008	Sacramento	499	0	0	0	0	0	0
106015000	KAISER FOUNDATION NORTHERN REGION	12/31/2008	Alameda	0	0	0	0	0	0	0

Exhibit R

2007 and 2008 Contractual Adjustments per Financial Reporting to OSHPD - Traditional and Managed Care Medicare, Medi-Cal, Disproportionate Share Payments (DISP) for Medi-Cal and County Indigent Programs

Facility No.	Data for Multiple Location OCC Holders Facility Names for each Organization Name	F/Y End	County	Beds Licensed	2008 Contractual Adjustments					
					Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP 855	County Indigent- Traditional & Managed Care
106191300	KAISER FOUNDATION SOUTHERN REGION	12/31/2008	Los Angeles	0	0	0	0	0	0	0
	Long Beach Memorial Medical Center OCC No. 7493									
106196168	EARL & LORRAINE MILLER CHILDRENS HOSPITAL	6/30/2008	Los Angeles	308	4,600,256	1,517,181	224,383,024	74,423,089	(11,330,026)	136,800
106190525	LONG BEACH MEMORIAL MEDICAL CENTER	6/30/2008	Los Angeles	462	353,370,269	127,947,897	133,200,903	65,695,374	0	8,049,826
	Northbay Healthcare Group OCC No. 9017									
106481357	NORTH BAY MEDICAL CENTER	12/31/2008	Solano	140	245,520,604	50,278,310	38,360,623	182,865,714	(1,534,879)	46,548,177
106484001	VACA VALLEY HOSPITAL	12/31/2008	Solano	50	154,850,423	42,691,554	7,798,861	52,004,727	0	22,115,986
	Providence Health System-Southern California OCC No. 11777									
106190385	PROVIDENCE HOLY CROSS MEDICAL CENTER	12/31/2008	Los Angeles	254	383,623,727	154,805,123	246,128,987	53,663,266	(2,685,070)	62,725,787
106190680	PROVIDENCE LITTLE CO OF MARY-SAN PEDRO	12/31/2008	Los Angeles	356	164,849,216	45,041,774	224,926,023	16,437,155	(819,650)	0
106190470	PROVIDENCE LITTLE CO OF MARY-TORRANCE	12/31/2008	Los Angeles	408	356,275,875	139,438,267	126,299,106	29,104,037	0	0
106190758	PROVIDENCE SAINT JOSEPH MEDICAL CENTER	12/31/2008	Los Angeles	389	647,570,857	142,794,073	188,512,118	41,602,161	0	0
106190517	PROVIDENCE TARZANA MEDICAL CENTER	12/31/2008	Los Angeles	245	122,190,914	9,937,641	10,172,979	5,231,251	0	0
	Santa Rosa Memorial Hospital OCC No. 11338									
106491001	PETALUMA VALLEY HOSPITAL	6/30/2008	Sonoma	80	103,913,252	6,335,512	39,412,776	0	0	9,476,121
106491064	SANTA ROSA MEMORIAL HOSPITAL	6/30/2008	Sonoma	345	484,684,111	14,089,616	125,116,741	4,107,568	0	55,827,927
	Scripps Health OCC No. 11403									
106371256	SCRIPPS GREEN HOSPITAL	9/30/2008	San Diego	173	227,304,103	136,557,651	8,376,271	872,684	0	845,287
106371394	SCRIPPS MEMORIAL HOSPITAL - ENCINITAS	9/30/2008	San Diego	138	139,863,161	37,421,064	21,450,099	3,115,827	0	9,624,146
106370771	SCRIPPS MEMORIAL HOSPITAL-LA JOLLA	9/30/2008	San Diego	357	326,322,735	101,394,401	47,538,047	5,820,199	0	25,961,461
106370744	SCRIPPS MERCY HOSPITAL	9/30/2008	San Diego	700	414,936,910	119,452,967	214,528,222	53,381,280	(8,941,748)	80,241,116

Exhibit R

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Facility No.	Data for Multiple Location OCC Holders Facility Names for each Organization Name	F/Y End	County	Beds Licensed	2008 Contractual Adjustments					
					Medicare Traditional	Medicare Managed Care	Medi-Cal Traditional	Medi-Cal Managed Care	DISP 855	County Indigent- Traditional & Managed Care
	Sharp Healthcare OCC No. 10942									
106370714	SHARP GROSSMONT HOSPITAL	9/30/2008	San Diego	446	469,986,574	276,457,799	210,410,870	70,397,702	0	37,370,571
106370695	SHARP MARY BIRCH HOSPITAL FOR WOMEN & NEWBORNS	9/30/2008	San Diego	169	2,801,798	1,894,312	86,934,351	28,161,161	(729,169)	540,957
106370745	SHARP MESA VISTA HOSPITAL	9/30/2008	San Diego	149	29,316,863	6,601,181	1,195,118	0	0	0
106374049	SHARP VISTA PACIFICA	9/30/2008	San Diego	16	0	0	0	0	0	0
	Shriners Hospital for Children OCC No. 11661									
106190712	ANGELES	12/31/2008	Los Angeles	60	0	0	0	0	0	0
106344114	SHRINERS HOSPITALS FOR CHILDREN NORTHERN CALIFORNIA	12/31/2008	Sacramento	80	0	0	0	0	0	0
	Sisters of Charity of Leavenworth Health System, Inc. OCC No. 11765									
106190756	ST. JOHN'S HEALTH CENTER	5/31/2008	Los Angeles	334	328,156,251	36,443,953	6,842,636	0	0	0
106190756	ST. JOHN'S HEALTH CENTER	12/31/2008	Los Angeles	334	190,393,596	19,020,248	5,240,727	0	0	0
	St. Helena Hospital OCC No. 12216									
106281078	ST. HELENA HOSPITAL	12/31/2008	Napa	181	160,874,782	8,033,160	28,724,464	23,837,922	0	7,375,025
106481015	ST. HELENA HOSPITAL CENTER FOR BEHAVIORAL HEALTH	12/31/2008	Solano	61	7,673,824	0	9,543,333	964,448	(168,474)	2,003,767
	Sutter Health Sacramento Sierra Region OCC No. 15735									
106310791	SUTTER AUBURN FAITH HOSPITAL	12/31/2008	Placer	97	90,051,882	42,610,692	24,222,125	374,026	0	6,064,480
106344017	SUTTER CENTER FOR PSYCHIATRY	12/31/2008	Sacramento	69	7,409,336	1,055,403	2,307,664	19,382	0	44,254
106574010	SUTTER DAVIS HOSPITAL	12/31/2008	Yolo	48	43,214,462	25,998,016	8,418,862	28,089,185	0	10,590,709
106341051	SUTTER MEDICAL CENTER - SACRAMENTO	12/31/2008	Sacramento	734	601,916,052	236,659,359	312,654,145	164,601,073	0	49,801,885
106311000	SUTTER ROSEVILLE MEDICAL CENTER	12/31/2008	Placer	326	258,168,657	98,380,113	86,200,910	15,325,775	0	17,131,942

Exhibit S
Information on Discounted Medical Care Provided (other than Medicare, Medi-Cal or County Subsidy Recipients)
2005 through 2008

OCC No.	Organization Name	Discounted Medical Care Provided	2005			2006		
			Total Discounted Payments Received	Total Charge Prior to Disc.	Total Cost Prior to Disc.	Total Discounted Payments Received	Total Charge Prior to Disc.	Total Cost Prior to Disc.
1027	Banner Health	Y	1,101,695,499	3,083,880,458		1,288,661,675	3,635,310,314	
1040	Barlow Respiratory Hospital	Y	4,236,307	13,316,699		4,972,816	14,851,029	
1275	Betty Ford Center at Eisenhower, The	Y	3,230,504	28,460,801		3,685,635	25,911,500	
1277	Beverly Community Hospital Association	Y	168,312	317,955	131,521	319,251	644,292	259,772
14974	Catholic Healthcare West	Y						
2254	Cedars-Sinai Medical Center	Y	358,251	85,353,467	29,687,580	609,195	74,959,921	21,767,613
2365	Central California Foundation for Health	Y	2,447,317			2,665,726		
2605	Children's Hospital & Research Center at Oakland	Y	109,474,288	208,268,741		120,588,444	238,321,095	
2603	Children's Hospital at Mission	Y	30,867,209	72,476,125	15,663,610	37,112,738	87,577,576	19,219,058
15091	Children's Hospital Central California	Y	98,438,987	185,955,596		106,492,490	208,934,682	
2607	Children's Hospital of Los Angeles	Y	100,593,000	322,050,000		109,746,000	321,034,000	
2609	Children's Hospital of Orange County	Y	147,755,000	385,330,000	84,042,656	164,743,000	421,825,000	84,434,821
2659	Chinese Hospital Association	Y	10,067,274	19,098,300	6,493,422	11,588,758	24,522,779	7,602,061
2906	Citrus Valley Medical Center, Inc.	Y	79,551,140	413,723,877	96,562,102	83,796,351	416,974,603	103,969,398
2919	City of Hope National Medical Center	Y	199,291,926	438,439,422	179,321,723	232,549,419	534,427,532	212,167,730
16032	Community Hospital of Long Beach	Y	629,726	7,142,529		719,209	9,236,557	
3186	Community Hospital of San Bernardino	Y						
3187	Community Hospital of the Monterey Peninsula	Y	11,255,581	41,111,704	19,591,159	14,969,045	49,013,609	22,163,018
3212	Community Memorial Hospital of San Buenaventura	Y						
3930	Downey Regional Medical Center-Hospital, Inc.	Y	3,786,776	84,670,926		3,914,831	95,331,730	
4133	Eisenhower Medical Center	Y	1,418,543	18,100,236		1,709,605	38,327,411	
4214	Emanuel Medical Center, Inc.	Y	50,588,253	232,986,973		58,258,864	232,026,282	
4247	Enloe Medical Center	Y	97,989,734	279,301,143		107,119,660	307,702,517	
5079	Foothill Hospital-Morris L. Johnston Memorial	Y	34,185,795	131,031,105	28,399,295	35,995,513	124,065,872	29,380,730
5230	Fresno Community Hospital and Medical Center	Y	181,152,000	406,608,000	145,818,606	208,076,000	472,765,000	154,939,776
15948	Gardens Regional Hospital and Medical Center, Inc.	Y	2,979,467		760,360	5,412,748		1,333,537
15566	Goleta Valley Cottage Hospital	Y	20,702,771	43,813,806	12,479,146	22,940,001	49,692,658	14,100,276
6257	Good Samaritan Hospital	Y	2,801,080	23,010,106	6,327,779	2,941,534	27,911,860	7,424,554
5762	Grossmont Hospital Corporation	Y	1,914,308	4,402,924	1,176,461	2,211,635	5,649,516	1,120,299
5916	Hayward Sisters Hospital	Y	1,045,112	24,239,662	6,665,907	1,628,575	29,656,980	7,918,414
5998	Henry Mayo Newhall Memorial Hospital	Y				26,382,332	45,497,216	
6105	Hoag Memorial Hospital Presbyterian	Y	69,558	151,877	53,157	213,563	346,534	114,356
6813	John Muir Health	Y	11,981,346	63,140,970	15,836,576	9,141,654	65,389,035	16,387,384

Exhibit S
Information on Discounted Medical Care Provided (other than Medicare, Medi-Cal or County Subsidy Recipients)
2005 through 2008

OCC No.	Organization Name	Discounted Medical Care Provided	2005			2006		
			Total Discounted Payments Received	Total Charge Prior to Disc.	Total Cost Prior to Disc.	Total Discounted Payments Received	Total Charge Prior to Disc.	Total Cost Prior to Disc.
6891	Kaiser Foundation Health Plan, Inc.	Y	22,165,606	73,560,528		23,545,936	91,375,590	
6892	Kaiser Foundation Hospitals	Y	9,499,546	31,525,941		10,091,115	39,160,967	
7429	Lodi Memorial Hospital Association, Inc.	Y	54,696,906	178,606,940	27,423,170	66,260,811	225,393,973	28,034,911
7447	Loma Linda University Behavioral Medicine Center, Inc.	Y	518,587	1,614,208	1,015,710	287,616	1,509,677	751,171
7455	Loma Linda University Medical Center	Y	347,731,657	890,278,211	237,924,459	368,466,642	967,722,358	253,476,963
7493	Long Beach Memorial Medical Center	Y	4,719,202	45,988,180	12,377,041	2,924,250	43,863,430	11,483,719
7728	Madera Community Hospital	Y						
15154	Mark Twain St. Joseph's Healthcare Corp.	Y						
7908	Marshall Medical Center	Y	779,316	3,311,006	973,436	1,878,849	6,831,179	1,946,886
8133	Methodist Hospital of Southern California	Y	4,329,388	10,823,470		7,793,159	19,482,897	
8280	Mission Hospital Regional Medical Center	Y						
9017	Northbay Healthcare Group	Y	97,693,453	208,498,713	52,037,307	108,649,711	275,041,087	51,708,483
18381	Orange Coast Memorial Medical Center	Y	914,813	10,646,744	2,110,573	1,425,076	11,991,810	2,464,469
9379	Oroville Hospital	Y	18,889,619	48,390,428		16,933,438	55,473,994	
9656	Pasadena Hospital Association, Ltd.	Y	1,965,894	33,392,812	9,306,606	1,615,168	40,618,023	10,498,699
9955	Pomona Valley Hospital Medical Center	Y	1,748,093	37,215,669	8,093,399	1,611,165	50,677,144	10,365,080
10020	Presbyterian Intercommunity Hospital, Inc.	Y	913,202	14,394,806	2,582,333	927,545	17,854,743	2,985,106
11777	Providence Health System-Southern California	Y	29,664,201	136,424,913		31,612,412	183,064,646	
10197	Queen of the Valley Hospital of Napa, California	Y	1,292,000	9,190,000	2,800,000	1,438,000	12,798,000	3,760,000
2602	Rady Children's Hospital - San Diego	Y		2,145,479	991,834		3,710,669	1,521,280
10401	Redwood Memorial Hospital of Fortuna	Y	2,430,293	2,446,855	710,435	2,352,733	2,862,590	872,120
10499	Rideout Memorial Hospital	Y	11,554,721	18,424,368	6,738,169	12,247,178	20,935,031	7,747,298
19989	Saddleback Memorial Medical Center	Y	1,785,120	16,247,930	2,442,955	2,687,202	18,892,230	4,191,870
12138	Saint Agnes Medical Center	Y	141,579,000	342,917,000	99,109,000	151,122,000	380,482,000	105,146,000
12202	Saint Francis Memorial Hospital	Y						
12241	Saint John's Hospital and Health Center	Y	4,040,850	24,381,402	6,337,469	4,190,598	22,238,707	6,625,801
10849	San Antonio Community Hospital	Y	147,265,399	473,745,642	113,746,329	158,650,029	506,106,658	127,538,877
10992	San Fernando Community Hospital	Y	1,427,135	1,427,134		966,423	966,371	
11229	Santa Barbara Cottage Hospital	Y	172,201,239	374,613,367	102,840,143	189,080,928	406,301,968	114,265,165
11338	Santa Rosa Memorial Hospital	Y	1,850,453	20,107,000	5,106,000	1,901,870	22,595,000	5,105,000
15565	Santa Ynez Valley Cottage Hospital Inc.	Y	5,054,852	9,681,368	3,226,251	5,614,708	10,752,459	3,485,165
11403	Scripps Health	Y	21,816,350	30,499,417		18,266,654	25,979,478	

Exhibit S
Information on Discounted Medical Care Provided (other than Medicare, Medi-Cal or County Subsidy Recipients)
2005 through 2008

OCC No.	Organization Name	Discounted Medical Care Provided	2005			2006		
			Total Discounted Payments Received	Total Charge Prior to Disc.	Total Cost Prior to Disc.	Total Discounted Payments Received	Total Charge Prior to Disc.	Total Cost Prior to Disc.
11563	Sharp Chula Vista Medical Center	Y	1,679,930	4,359,574	975,673	2,011,788	5,575,518	1,135,733
11565	Sharp Coronado Hospital and Healthcare Center	Y	279,490	529,025	247,901	1,346,074	1,886,376	896,783
10942	Sharp Healthcare	Y	146,136	214,853	184,106	139,770	230,486	202,883
11568	Sharp Memorial Hospital	Y	4,135,949	11,430,103	3,084,985	4,107,829	11,522,704	2,929,071
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	Y						
12072	Southern Monterey County Memorial Hospital	Y	1,916,387			1,853,988		
12137	SRM Alliance Hospital Services	Y	599,000	2,498,000	559,000	518,000	5,048,000	992,000
12260	St. Joseph Hospital of Eureka	Y	7,596,579	7,744,304	2,253,056	7,483,393	9,767,566	3,014,309
12261	St. Joseph Hospital of Orange	Y	2,334,678	23,237,545	5,688,489	1,648,847	14,855,123	5,222,032
12270	St. Jude Hospital	Y	1,532,662	16,323,401	4,309,943	1,532,876	22,477,438	5,901,473
12271	St. Jude Hospital Yorba Linda	Y	351,937	554,139		465,212	737,833	
12293	St. Mary Medical Center	Y	3,055,740	14,007,234		4,073,558	17,825,345	
12812	Torrance Memorial Hospital Medical Center	Y	255,614,694	862,428,579	247,516,569	264,235,479	962,811,520	256,305,039
13348	Valley Presbyterian Hospital	Y	51,502,749	173,566,269		72,049,105	216,167,470	
13419	Verdugo Hills Hospital	Y						
13448	Victor Valley Community Hospital	Y	1,756,215	10,866,137		1,605,896	19,008,544	

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Exhibit S
Information on Discounted Medical Care Provided (other than Medicare, Medi-Cal or County Subsidy Recipients)
2005 through 2008

OCC No.	Organization Name	Discounted Medical Care Provided	2007			2008		
			Total Discounted Payments Received	Total Charge Prior to Disc.	Total Cost Prior to Disc.	Total Discounted Payments Received	Total Charge Prior to Disc.	Total Cost Prior to Disc.
1027	Banner Health	Y	1,402,208,453	4,048,861,195		1,604,185,575	4,715,804,776	
1040	Barlow Respiratory Hospital	Y	4,765,457	13,885,486		5,580,241	19,170,233	
1275	Betty Ford Center at Eisenhower, The	Y	3,926,024	32,082,347		4,903,011	33,268,236	
1277	Beverly Community Hospital Association	Y	144,256	337,635	130,414	179,652	413,772	162,351
14974	Catholic Healthcare West	Y	77,509,014	310,036,058	74,325,532	196,222,870	784,891,482	178,502,753
2254	Cedars-Sinai Medical Center	Y	597,667	94,904,018	26,996,211	467,841	120,822,374	31,576,137
2365	Central California Foundation for Health	Y	2,452,000			2,189,000		
2605	Children's Hospital & Research Center at Oakland	Y	140,562,874	281,356,744		153,455,358	325,019,652	
2603	Children's Hospital at Mission	Y	43,963,869	108,983,627	21,311,351	43,303,243	116,277,979	21,902,121
15091	Children's Hospital Central California	Y	93,279,348	199,697,997		114,875,356	243,787,005	
2607	Children's Hospital of Los Angeles	Y	112,432,000	352,442,000		112,819,000	404,975,000	
2609	Children's Hospital of Orange County	Y	179,390,000	464,515,000	87,614,735	182,951,000	532,364,000	100,036,433
2659	Chinese Hospital Association	Y	14,887,369	31,005,455	9,301,637	16,427,018	32,123,199	9,958,192
2906	Citrus Valley Medical Center, Inc.	Y	85,868,151	413,975,304	108,865,597	89,250,165	389,679,814	110,351,439
2919	City of Hope National Medical Center	Y	266,621,574	615,177,638	233,767,503	310,855,560	686,912,900	247,975,557
16032	Community Hospital of Long Beach	Y	709,382	8,533,642		1,069,191	11,387,095	
3186	Community Hospital of San Bernardino	Y	3,551,540	14,206,106	2,933,572	4,886,657	19,546,928	3,829,184
3187	Community Hospital of the Monterey Peninsula	Y	17,305,210	52,233,790	24,010,371	17,893,124	57,701,624	24,026,277
3212	Community Memorial Hospital of San Buenaventura	Y	347,454	1,737,270	327,990	1,668,397	8,341,983	1,654,738
3930	Downey Regional Medical Center-Hospital, Inc.	Y	2,265,527	94,109,656		2,476,902	102,972,633	
4133	Eisenhower Medical Center	Y	1,944,309	43,455,192		2,018,027	57,221,914	
4214	Emanuel Medical Center, Inc.	Y	62,054,595	274,310,015		68,916,977	268,854,758	
4247	Enloe Medical Center	Y	131,288,298	347,701,583		137,129,353	359,125,307	
5079	Foothill Hospital-Morris L. Johnston Memorial	Y	37,984,812	126,200,693	31,664,960	41,893,900	133,592,381	35,159,163
5230	Fresno Community Hospital and Medical Center	Y	264,803,000	591,573,000	177,630,521	299,309,000	669,061,000	192,144,635
15948	Gardens Regional Hospital and Medical Center, Inc.	Y	8,694,630		2,119,751	6,127,788		1,416,131
15566	Goleta Valley Cottage Hospital	Y	25,438,400	56,770,643	14,493,235	29,025,852	54,599,663	14,918,989
6257	Good Samaritan Hospital	Y	2,896,953	31,308,269	8,046,225	1,992,947	36,340,296	8,612,651
5762	Grossmont Hospital Corporation	Y	2,446,076	6,495,309	1,345,815	3,085,900	7,990,282	1,658,651
5916	Hayward Sisters Hospital	Y	1,188,541	33,213,504	8,037,668	1,015,953	33,811,234	7,134,170
5998	Henry Mayo Newhall Memorial Hospital	Y	22,325,211	56,286,849		3,385,534	50,031,124	
6105	Hoag Memorial Hospital Presbyterian	Y	1,818,653	3,653,592	1,242,221	2,943,936	4,997,488	1,699,146
6813	John Muir Health	Y	8,295,517	72,671,632	17,274,144	5,285,029	91,606,611	21,125,015

Exhibit S
Information on Discounted Medical Care Provided (other than Medicare, Medi-Cal or County Subsidy Recipients)
2005 through 2008

OCC No.	Organization Name	Discounted Medical Care Provided	2007			2008		
			Total Discounted Payments Received	Total Charge Prior to Disc.	Total Cost Prior to Disc.	Total Discounted Payments Received	Total Charge Prior to Disc.	Total Cost Prior to Disc.
6891	Kaiser Foundation Health Plan, Inc.	Y	23,987,393	117,535,126		28,394,428	144,347,714	
6892	Kaiser Foundation Hospitals	Y	10,280,312	50,372,198		13,111,825	66,653,021	
7429	Lodi Memorial Hospital Association, Inc.	Y	73,019,724	212,326,311	28,986,626	70,174,707	202,349,965	28,939,657
7447	Loma Linda University Behavioral Medicine Center, Inc.	Y	360,050	1,654,658	760,293	248,497	2,098,085	966,356
7455	Loma Linda University Medical Center	Y	421,695,779	1,148,856,422	281,760,595	418,126,575	1,221,081,864	300,468,463
7493	Long Beach Memorial Medical Center	Y	6,205,453	54,611,508	14,234,358	5,226,610	53,726,921	13,840,967
7728	Madera Community Hospital	Y	963,203	2,408,008		2,407,866	6,019,665	
15154	Mark Twain St. Joseph's Healthcare Corp.	Y	465,279	1,861,117	726,208	935,999	3,743,997	1,289,807
7908	Marshall Medical Center	Y	1,732,743	6,896,196	1,861,973	1,531,365	7,017,553	1,992,985
8133	Methodist Hospital of Southern California	Y	11,244,148	28,110,371		12,900,529	32,251,323	
8280	Mission Hospital Regional Medical Center	Y	521,100	10,662,100	2,386,100	1,273,200	33,464,900	7,660,100
9017	Northbay Healthcare Group	Y	122,716,127	344,111,347	58,432,654	134,231,929	365,925,590	58,305,654
18381	Orange Coast Memorial Medical Center	Y	1,079,915	10,253,548	1,969,128	978,711	8,008,312	1,605,808
9379	Oroville Hospital	Y	20,904,654	61,479,716		28,186,871	73,501,658	
9656	Pasadena Hospital Association, Ltd.	Y	1,789,691	55,745,350	13,976,079	1,965,002	61,205,961	14,713,015
9955	Pomona Valley Hospital Medical Center	Y	2,608,322	56,654,753	10,304,172	3,851,711	74,132,434	12,306,783
10020	Presbyterian Intercommunity Hospital, Inc.	Y	826,012	18,675,208	3,106,591	880,277	25,462,123	4,610,478
11777	Providence Health System-Southern California	Y	50,428,171	234,679,132		34,989,998	248,497,581	
10197	Queen of the Valley Hospital of Napa, California	Y	1,068,000	11,452,000	3,317,000	713,000	9,075,000	2,579,000
2602	Rady Children's Hospital - San Diego	Y		5,620,863	2,228,813		14,550,678	5,675,365
10401	Redwood Memorial Hospital of Fortuna	Y	2,576,180	3,993,943	1,132,248	2,280,662	5,198,059	1,512,396
10499	Rideout Memorial Hospital	Y	4,879,455	27,519,755	9,967,621	9,652,868	35,717,446	1,328,723
19989	Saddleback Memorial Medical Center	Y	3,463,638	23,445,016	5,107,941	2,688,337	25,592,821	5,290,244
12138	Saint Agnes Medical Center	Y	142,078,000	389,659,000	96,007,000	144,217,000	419,308,000	106,372,000
12202	Saint Francis Memorial Hospital	Y	1,757,447	7,029,789	1,770,804	3,858,416	15,433,665	3,909,347
12241	Saint John's Hospital and Health Center	Y	6,384,747	22,119,523	6,795,413	5,449,577	26,605,515	8,877,979
10849	San Antonio Community Hospital	Y	166,692,904	578,931,973	139,985,751	180,095,047	651,542,200	161,321,849
10992	San Fernando Community Hospital	Y	719,786	721,057		724,746	724,746	
11229	Santa Barbara Cottage Hospital	Y	189,407,743	412,868,873	125,191,080	244,030,025	463,996,763	142,471,129
11338	Santa Rosa Memorial Hospital	Y	2,115,000	32,442,000	7,468,000	1,980,000	34,654,000	8,378,000
15565	Santa Ynez Valley Cottage Hospital Inc.	Y	5,341,681	12,043,491	3,892,479	6,127,546	12,372,284	3,921,973
11403	Scripps Health	Y	29,958,303	42,393,457		18,112,253	38,773,215	

Exhibit S
Information on Discounted Medical Care Provided (other than Medicare, Medi-Cal or County Subsidy Recipients)
2005 through 2008

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11563	Sharp Chula Vista Medical Center	Y	2,004,911	5,471,389	1,081,536	1,702,833	4,004,554	799,583
11565	Sharp Coronado Hospital and Healthcare Center	Y	1,063,056	1,532,933	470,482	725,108	990,728	271,347
10942	Sharp Healthcare	Y	149,798	220,870	182,469	215,862	317,733	228,048
11568	Sharp Memorial Hospital	Y	5,184,741	16,270,155	3,836,283	5,957,874	19,572,296	4,719,343
11706	Sierra Nevada Memorial-Miners Hospitals, Inc.	Y	1,076,702	4,306,808	1,238,207	1,603,906	6,415,625	1,868,230
12072	Southern Monterey County Memorial Hospital	Y	1,541,982			1,269,733		
12137	SRM Alliance Hospital Services	Y	597,000	5,803,000	1,251,000	1,716,000	10,517,000	3,515,000
12260	St. Joseph Hospital of Eureka	Y	7,930,813	13,691,809	3,754,333	7,683,649	15,787,799	4,206,980
12261	St. Joseph Hospital of Orange	Y	1,244,848	9,643,841	3,008,283	921,538	4,410,362	1,666,145
12270	St. Jude Hospital	Y	1,849,595	22,556,328	5,927,596	1,389,475	22,246,062	5,988,485
12271	St. Jude Hospital Yorba Linda	Y	475,337	625,791		439,065	631,422	
12293	St. Mary Medical Center	Y	4,060,008	29,242,283		3,995,832	38,480,317	
12812	Torrance Memorial Hospital Medical Center	Y	273,320,141	1,055,495,863	266,626,980	301,311,327	1,219,716,534	287,451,006
13348	Valley Presbyterian Hospital	Y	39,497,208	143,478,167		31,137,259	177,923,052	
13419	Verdugo Hills Hospital	Y	246,398	3,303,418		363,597	7,901,691	
13448	Victor Valley Community Hospital	Y	1,360,884	16,004,888		1,163,990	14,198,990	

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